

PCLaw Reports

LexisNexis® PCLaw

LexisNexis® PCLawPlus

LexisNexis® PCLawPro

LexisNexis® PCLawPro Enterprise

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About PCLaw Reports

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Introduction to Reports

LexisNexis PCLaw reports provides an organized set of the information entered into PCLaw. reports provide valuable information, such as the time worked or expenses incurred on behalf of clients, which clients have outstanding bills, and how much income you firm has earned in a specific period.

Categories of Reports

Reports are grouped according to the area or feature on which they report.

| Report | Description |
|------------------------|--|
| Journals | contain records of the actual daily transactions being made in LexisNexis PCLaw and provide an audit trail of the changes to the g/l if you are using g/l accounting |
| Client Reports | provide information concerning clients and matters |
| Accounts Receivables | provide information concerning clients and matters |
| Accounts Payable | provide a statement of accounts for vendors conducting business with your firm. |
| Productivity Reports | provide information on lawyer and client activity |
| Month End Reports | provide information for cash flow and reconciling periods. |
| Non-Accounting Reports | provide listings of persons, documents, and events within PCLaw. |

Exhibit 1-1. A List of report types used in this manual

How Reports are Structured

Criteria for selecting PCLaw reports are divided into tabs. Each tab contains a specific grouping of options used to create the precise information you want on the report.

Common Tab

The Common tab contains the most frequently used report options such as starting and ending dates, matter, client, and lawyer selectness, and report output options.

Matter Tab

For matter-based reports, the Matter tab defines the report by any combination of selected matters, clients, lawyers, types of law, or matter status. Since the appearance of this tab is standard on most reports, it is described separately.

Other Tab

The Other tab contains less frequently used options that are specific to a particular report.

Layout Tab

The Layout tab lists each data item on a report. By selecting or deselecting a data item, you specify which item to display on the report. Since the structure of this tab is standard on most reports, it is described separately.

Lawyer Definitions

PCLaw uses seven unique lawyer types. Their definition is dependent on the stage of matter creation, time, entry, billing, or account collection where they appear.

| Type of Lawyer | Definition |
|---------------------------|---|
| Client Introducing Lawyer | The lawyer who brings the client to the firm. This lawyer is specified when creating the client, or a matter for a new client. Although a client can be created without a client introducing lawyer, it is important for reporting purposes that each client has an introducing lawyer. |
| Matter Introducing Lawyer | For PCLawPro and PCLawPro Enterprise Only: The lawyer who brings the matter to the firm. The matter may belong to an existing client, and a client may have unique and multiple introducing lawyers for each matter. |
| Responsible Lawyer | The lawyer who is in charge of the matter. The Responsible Lawyer is specified in New Matter and Matter Manager and is a required field when creating a matter. |
| Assigned Lawyer | The lawyer who is the primary timekeeper for the matter. The Assigned lawyer is specified in New Matter and Matter Manager. |
| Working Lawyer | The timekeeper whose nickname is entered with a time/fee entry. |
| Fee Credit Lawyer | The timekeeper who is assigned credits for time/fees billed on a matter. The working lawyer can become the fee credit lawyer, if Auto Allocate Time/Fees to Working Lawyer is enabled on the Matter Manager > Billing tab, or to the responsible lawyer, if the option is disabled. Time/fees are allocated to third party lawyers if those lawyers are specified through the Split Charges option on the Matter Manager > Billing tab. |
| Collecting Lawyer | The lawyer who is responsible for collecting the receivables if the invoice becomes outstanding. If a nickname is not entered in the Lawyer box on the Main tab of Create Bill/Request Bill, then the responsible lawyer becomes the collecting lawyer. |

Exhibit 1-2. Lawyer types that appear in PCLaw and their definitions

Availability of Features

Certain reporting abilities described on reports may not be available on some editions of PCLaw.

Request Check, Release Check, Request Bill, Release Bill, and Matter Introducing Lawyer are available on PCLawPro and PCLawPro Enterprise only.

Correcting Features such as Correct Check, Correct Receive Payment, and others are available only on PCLaw systems that have converted from version 5 and lower.

Where PCLaw Reports are Available

Use this chart to determine if the preferred report is in your current edition of PCLaw. .

| Report Name | Included in | | | | | |
|-----------------------------------|-------------|--------|----------|----------|---------|--------|
| | PCLaw | PCLaw+ | PCLawPro | Module | Country | ePCLaw |
| 1099 Listing | yes | yes | yes | a/p | USA | no |
| Allocation Listing | yes | yes | yes | a/p | all | no |
| Appointment Listing | yes | yes | yes | a/p | all | no |
| Appointment Schedule | yes | yes | yes | a/p | all | no |
| Bank Reconciliation report | yes | yes | yes | bank rec | all | no |
| Billable Time Summary by WL | no | no | yes | n/a | all | yes |
| Billing by Lawyer | yes | yes | yes | n/a | all | yes |
| Billing (Fees) Journal | yes | yes | yes | n/a | all | yes |
| Billing Realization report | yes | yes | yes | n/a | all | yes |
| Cash Flow Planner | yes | yes | yes | n/a | all | no |
| Client Accounting Ledger | yes | yes | yes | n/a | all | yes |
| Client Costs Journal | yes | yes | yes | n/a | all | yes |
| Client Fees Listing | yes | yes | yes | n/a | all | yes |
| Client Ledger | yes | yes | yes | n/a | all | yes |
| Client Summary | yes | yes | yes | n/a | all | yes |
| Client Trust Listing | yes | yes | yes | n/a | all | yes |
| Client Trust Ledger | yes | yes | yes | n/a | all | yes |
| Client WIP, Billing, & Collection | no | yes | yes | n/a | all | yes |
| Closed Files report | yes | yes | yes | n/a | all | yes |
| Collection Summary | yes | yes | yes | n/a | all | yes |
| Comparative Time Analysis | no | no | yes | n/a | all | yes |
| Contact Listing | yes | yes | yes | n/a | all | no |
| Daily Time Summary | no | no | yes | n/a | all | yes |
| Disbursement Analysis & Interest | yes | yes | yes | n/a | all | yes |
| Discount Listing | yes | yes | yes | a/p | all | no |
| Document Listing | yes | yes | yes | n/a | all | no |
| Fee Adjustment report | no | no | yes | n/a | all | no |
| Fee Allocation Summary | no | no | yes | n/a | all | yes |
| Fees Collected Summary | no | no | yes | n/a | all | yes |
| Fees Due by Lawyer report | no | no | yes | n/a | all | yes |
| File Conflict List | yes | yes | yes | n/a | all | no |
| File Location report | yes | yes | yes | n/a | all | yes |
| Firm Cash & Fee Summary | no | no | yes | n/a | all | yes |
| G/L Reconciliation report | yes | yes | yes | n/a | all | no |
| General Bank Journal | yes | yes | yes | n/a | all | yes |
| General Journal | yes | yes | yes | n/a | all | yes |
| Goods & Sales Tax (VAT) Journal | yes | yes | yes | n/a | C/A/B | no |

| Report Name | Included in | | | | | |
|--------------------------------------|-------------|--------|----------|--------|-----------|--------|
| | PCLaw | PCLaw+ | PCLawPro | Module | Country | ePCLaw |
| Interest Calculation report | yes | yes | yes | n/a | all | no |
| Invoice Journal | yes | yes | yes | n/a | all | yes |
| Lawyer Budgeting report | no | yes | yes | n/a | all | no |
| Lawyer WIP Billing, & Collection | yes | yes | yes | n/a | all | yes |
| List of Clients | yes | yes | yes | n/a | all | yes |
| Matter Change Log | no | no | yes | n/a | Australia | no |
| Matter Status report | yes | yes | yes | n/a | all | no |
| Matters Opened Summary | no | no | yes | n/a | all | yes |
| Partner Alert report | yes | yes | yes | n/a | all | yes |
| Payable Listing | yes | yes | yes | a/p | all | no |
| Payment Allocation Listing | yes | yes | yes | n/a | all | yes |
| Payment Listing | yes | yes | yes | a/p | all | no |
| Productivity by Client | yes | yes | yes | n/a | all | yes |
| Purchases Journal | yes | yes | yes | a/p | all | no |
| Receivable by Client | yes | yes | yes | n/a | all | yes |
| Receivable by Lawyer | yes | yes | yes | n/a | all | yes |
| Research Listing | yes | yes | yes | n/a | all | no |
| Sales Tax Journal | yes | yes | yes | n/a | all | yes |
| Time Listing | yes | yes | yes | n/a | all | yes |
| Time Summary | yes | yes | yes | n/a | all | yes |
| Time Utilization Analysis | no | no | yes | n/a | all | yes |
| Transaction Levy Detail Report | yes | yes | yes | n/a | Canada | no |
| Transaction Levy Summary | yes | yes | yes | n/a | Canada | no |
| Trust Admin Fee Detail Report | yes | yes | yes | n/a | Canada | no |
| Trust Admin Fee Eligibility | yes | yes | yes | n/a | Canada | no |
| Trust Admin Fee Summary | yes | yes | yes | n/a | Canada | no |
| Trust Bank Journal | yes | yes | yes | n/a | all | yes |
| Trust Bank Matter-to-Matter Transfer | yes | yes | yes | n/a | all | yes |
| Unbilled Time Summary by WL | no | no | yes | n/a | all | yes |
| User Security Listing | yes | yes | yes | n/a | all | no |
| Vendor Ledger | yes | yes | yes | a/p | all | no |
| Vendor Listing | yes | yes | yes | a/p | all | no |
| Volume Surcharge Summary | yes | yes | yes | n/a | Canada | no |
| WIP Summary by Responsible Lawyer | no | no | yes | n/a | all | yes |
| Work-in-Progress | yes | yes | yes | n/a | all | yes |
| Write-Up/Down Journal | yes | yes | yes | n/a | all | yes |

Exhibit 1-3. Table listing PCLaw reports and in what versions of PCLaw that they are available

Creating Reports by Lawyer

Use this chart to determine if the reports that can be produced by a specific type of lawyer. Shaded indicates the report is primarily for the lawyer type. M, C, or O indicates the report has an option on the Matter, Common, or Other tab, respectfully, to search by the lawyer type.

| Report Name | Type of Lawyer | | | | | | |
|-----------------------------------|----------------|--------------|---------|----------|-------------|------------|------------|
| | Client Intro | Matter Intro | Working | Assigned | Responsible | Fee Credit | Collecting |
| 1099 Listing | | | | | | | |
| Allocation Listing | M | M | | M | M | | |
| Appointment Listing | | | | | | | |
| Appointment Schedule | | | | | | | |
| Bank Reconciliation report | | | | | | | |
| Billable Time Summary by WL | M | M | M | M | C | | |
| Billing by Lawyer | | | | | | C | |
| Billing (Fees) Journal | M | M | | M | C | O | O |
| Billing Realization report | M | M | C | M | C | | |
| Cash Flow Planner | | | | | | | |
| Client Accounting Ledger | M | M | | M | C | | |
| Client Costs Journal | M | M | | M | M | | |
| Client Fees Listing | M | M | O | M | C | | |
| Client Ledger | M | M | O | M | C | | |
| Client Summary | M | M | O | M | C | | |
| Client Trust Listing | M | M | | M | C | | |
| Client Trust Ledger | M | M | | M | C | | |
| Client WIP, Billing, & Collection | M | M | | M | C | | |
| Closed Files report | M | M | | M | C | | |
| Collection Summary | | | | | | C | |
| Comparative Time Analysis | | | C | | | | |
| Contact Listing | | | | | | | |
| Daily Time Summary | | | C | | | | |
| Disbursement Analysis & Interest | M | | | M | C | | |
| Discount Listing | | | | | | | |
| Document Listing | | | | | | | |
| Fee Adjustment report | | | | | M | C | |
| Fee Allocation Summary | M | M | M | M | C | | |
| Fees Collected Summary | | | | | C | C | |
| Fees Due by Lawyer report | | | | | | C | |
| File Conflict List | | | | | | | |
| File Location report | M | M | | M | C | | |
| Firm Cash & Fee Summary | | | | | | C | |
| G/L Reconciliation report | | | | | | | |

| Report Name | Type of Lawyer | | | | | | |
|--------------------------------------|----------------|--------------|---------|----------|-------------|------------|------------|
| | Client Intro | Matter Intro | Working | Assigned | Responsible | Fee Credit | Collecting |
| General Bank Journal | | | | | M | | |
| General Journal | | | | | | | |
| Goods & Sales Tax (VAT) Journal | | | | | | | |
| Interest Calculation report | M | M | | M | C | | |
| Invoice Journal | M | M | | M | C | O | O |
| Lawyer Budgeting report | | | C | | | C | C |
| Lawyer WIP Billing, & Collection | | | C | C | C | C | |
| List of Clients | M | M | | M | C | | |
| Matter Change Log | M | M | | C | M | | |
| Matter Status report | M | M | | M | C | | |
| Matters Opened Summary | C | | C | | C | | |
| Partner Alert report | C | | | | C | | |
| Payable Listing | | | | | | | |
| Payment Allocation Listing | M | M | | M | C | O | |
| Payment Listing | | | | | | | |
| Productivity by Client | | | | | | | |
| Purchases Journal | | | | | | | |
| Receivable by Client | M | M | | M | C | | O |
| Receivable by Lawyer | | | | | C | C | |
| Research Listing | | | | | | | |
| Sales Tax Journal | | | | | | | |
| Time Listing | | | C | | | | |
| Time Summary | M | M | C | M | M | | |
| Time Utilization Analysis | | | C | | | | |
| Trust Bank Journal | | | | | | | |
| Trust Bank Matter-to-Matter Transfer | | | | | | | |
| Unbilled Time Summary by WL | M | M | C | M | C | | |
| User Security Listing | | | | | | | |
| Vendor Ledger | | | | | | | |
| Vendor Listing | | | | | | | |
| Volume Surcharge Summary | | | | | | | |
| WIP Summary by Responsible Lawyer | M | M | | M | C | | |
| Work-in-Progress | M | M | O | M | C | | |
| Write-Up/Down Journal | M | M | O | M | C | | |

Exhibit 1-4. Table displaying how PCLaw reports are created by lawyer type

Report Properties

The following rules and definitions are common for all PCLaw reports.

Displaying Tabs

If the Matter, Other, and Layout tabs do not appear when opening the report selections window, click the Advanced button on the Common tab. Tabs other than the Common tab can be suppressed if Use Advanced Report Selections is disabled on the Other tab of System Settings or Workstation Settings. Customizable reports do not have a layout tab.

Customizable Reports

Selected reports in PCLaw can be customized to meet the needs of your firm. The Customizable report feature, on the Common tab of the report selection window lets you choose the columns that appear on the report and the order that they appear. The following reports are customizable:

- General Bank Journal
- Billing (Fees) Journal
- Client Ledger
- Client Trust Listing
- Receivables by Client
- Trust Bank Journal
- Invoice Journal
- Client Summary
- Client Trust Ledger
- Payment Allocation Listing
- Trust Bank Matter-to-Matter Journal
- Write Up/Down Journal
- Client Fee Listing
- List of Clients
- Time Listing

Printing Reports

With few exceptions, all reports have four output options when producing the report.

| | |
|-----------------|--|
| <u>Output:</u> | Choose one or more of the following options: |
| <u>Printer:</u> | To print a hard copy of the report, select this check box. |
| <u>Screen:</u> | To view the report on the screen, select this check box. |
| <u>E-mail:</u> | To attach the report in one of text, rich text, portable document format, or Excel97 format to an e-mail, select this check box. |
| <u>Editor:</u> | To create the report as a file, in text, rich text format, portable document format, or Excel97 format, select this check box. |

Printing in Excel97 format is limited to the following reports:

- General Bank Journal
- General Journal
- Receivables by Lawyer
- Time Summary
- Billing (Fees) Journal
- Client Fees Listing
- Payment Allocation Listing
- Custom Reports
- Invoice Journal
- Receivables by Client
- Time Listing
- Audit Trail (selected reports)

Drill Down

PCLaw gives the option to drill down on any report open on the screen to view a value in greater detail or view the source of an entry. There are two methods to drill down on an entry:

- double click the entry
- right click on the entry. From the cascade menu, select **View Details**.

When drilling down on an entry on the majority of PCLaw reports, a data entry window or a more detailed report appears displaying the selected entry.

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Journals

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| Journal Overview | 10 |
| Client Cost Journal | 11 |
| General Bank Journal | 14 |
| Trust Bank Journal | 18 |
| Trust Bank Matter-to-Matter Transfer Journal | 22 |
| General Journal | 24 |
| GST Journal | 26 |
| Sales Tax Journal | 30 |
| Billing (Fees) Journal | 34 |
| Invoice Journal | 40 |
| Write Up/Down Journal | 44 |

Journal Overview

| | Journal | Run the Journal By... | What it Does |
|---|--|---|--|
| Must be enabled in System Settings PCLaw, PCLaw Plus, PCLawPro, PCLawPro Enterprise All Countries | General Bank | bank account check/ref g/l account rcvd from/paid to | Lists general bank account checks and receipts. |
| | Trust Bank | bank account check/ref g/l account rcvd from/paid to* | Lists trust bank account checks and receipts. |
| | Trust Bank Matter-to-Matter Transfer | bank account check/ref g/l account | Lists portion of trust bank journal transactions that pertain to matter to matter transfers. |
| | Client Costs | matter reference number g/l account explanation | Lists expenses incurred on behalf of clients. |
| | General | g/l account reference number | Lists general ledger adjustments made for the specified period. |
| | GST | date summary cash basis | Lists entries that affect GST payable. |
| | Sales Tax | date summary | Lists sales tax charged on fees and disbursements, and sales tax paid out on purchases. |
| | Write Up/Down | matter/client resp lawyer invoice g/l account | Lists changes made after billing to fees, disbursements and taxes. |
| | Billing (Fees) | matter/client resp lawyer invoice fee credit lawyer collecting lawyer | Lists invoices, showing fees, disbursements, taxes, receipts, and balance owing. |
| | Invoice | matter/client resp lawyer invoice fee credit lawyer* collecting lawyer* | Lists fees, disbursements and taxes as billed and write-ups/downs for each invoice. |

Exhibit 2-1. Table listing journals, their defining parameters, and what the report displays

Client Costs Journal

The Client Costs Journal displays all costs allocated to matters, regardless of how the cost is entered into PCLaw. The report displays costs without differentiating between unbilled and billed items or hard and soft costs. Costs can be filtered by date, G/L account, and source journal.

What Entries Appear on the Journal

A cost appears on the Client Costs Journal as an expense recovery, allocation from a general check, or allocation from an accounts payable.

Expense recovery entries appearing on the Client Costs Journal are added or modified through the following features:

- Expense Recovery
- Register > Expense/Ledger tabs
- Create Bill/Quick Bill/Release Bill
- Change/Write Off Bill
- Matter Opening Balances.

General check allocations appearing on the Client Costs Journal are added or modified through the following features:

- Register > General/Ledger tabs
- General Check/General Release Check.

Accounts payable allocations appearing on the Client Costs Journal are added or modified through the following features:

- New/Open Payable
- Register > AP/Ledger tabs.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Journal > Client Costs > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

Exhibit 2-2. The Common tab of the Client Costs Journal

- Matter:** To view costs for a specific matter, type or select the matter nickname.
- Ref #:** To view a specific cost, type the reference number.
- G/L Account:** To view only costs allocated to a specific G/L account, type or select the account nickname.
- Start Date:** To view costs on or after a specific date, select the date.
- End Date:** To view costs on or before a specific date, select the date.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Journal > Client Costs > Other Tab

The Other tab displays report options that may not be as frequently used.

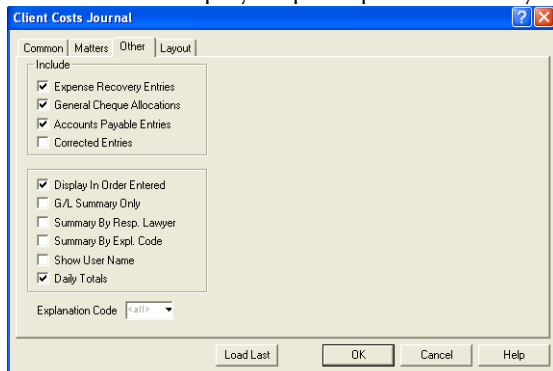


Exhibit 2-3. The Other tab of the Client Costs Journal

Include: Select one or more of the following:

Expense Recovery Entries: To show expense recovery allocations, select this check box.

General Check Allocations: To show general check allocations, select this check box.

Accounts Payable Entries: To show A/P allocations, select this check box.

Corrected Entries: To display costs that have been previously changed or removed, select this check box.

Display in Order Entered: To display entries by entry number, select this check box.

G/L Summary Only: To display only the G/L Summary section, select this check box.

If selecting the G/L Summary Only, deselect Corrected Entries and Daily Totals.

Summary by Resp. Lawyer: To display a Summary by Responsible Lawyer section, select this check box.

Summary by Expl. Code: To display a Summary by Explanation Code section, select this check box.

Show User Name: To display the user who has entered each transaction, select this check box

Daily Totals: To display a totals line for each date, select this check box.

If both Daily Totals and Display in Ordered Entered are selected, a daily totals line appears for each grouping of a similar date.

Explanation Code: To view costs for a specific explanation code, type or select the code nickname.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Client Costs Journal provides a list of allocated expenses. All expenses are associated with matters. The journal does not take into account whether or not the expense has been paid by the client.

| Date | Paid To | Source | Matter | Client Name | Ref# | G/L Acct | Amount |
|--------------------------------|---------------------------------|--------|--------|-------------|------|-----------------|----------------|
| Entry# | Explanation | | | | | | |
| Jul 28/2003 | Disbursements, Writeup/Down Inv | 19 | W0 9 | Hardy | 19 | 5065 - Bad Debt | -100.00 |
| 628 | Goodwill with client | | | | | | |
| Total for Jul 28/2003 : | | | | | | | -100.00 |

Exhibit 2-4. Excerpt from the Client Costs Journal

Date: Displays the date the expense was posted.

Paid To: Displays the recipient of the expense.

Explanation: Displays the explanation from the expense.

| | |
|------------------|---|
| <u>Matter:</u> | The allocated matter nickname is displayed. |
| <u>Client:</u> | The allocated client nickname is displayed. |
| <u>Source:</u> | Column indicates the source journal where the entry originates. CER represents expense recovery. GB represents a general check allocation. AP represents an accounts payable allocation. WO represents change/write off bill entries. |
| <u>Ref #:</u> | Displays the reference number assigned when the item is entered. The value can be: <ul style="list-style-type: none"> • reference numbers from client expense recoveries • invoice numbers from disbursement adjustments at the time of billing, a split billing or a write off after billing • check numbers from general check allocations • payable invoice numbers from accounts payable allocations. |
| <u>G/L Acct:</u> | Column displays the account to which the expense is allocated. A general check allocation defaults to the Client Disb Clearing account (5210). A reallocation from split billing defaults to Suspense (9999). |
| <u>Amount:</u> | A positive value in this column indicates a cost is allocated to the matter. A negative value indicates the cost is reversed or written down. |

The Client Costs Journal includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| G/L Account Summary | Always appears. |
| Summary by Explanation Code | Optional, as selected by user. |
| Summary by Responsible Lawyer | Optional, as selected by user. |

Exhibit 2-5. Table of the summary sections provided by the Client Costs Journal and when they appear

Drill Down

The Client Costs Journal allows drill down in the following areas:

| Drill down on | Opens the following window |
|------------------------|----------------------------|
| Expense recovery entry | Correct - Expense Recovery |
| General check entry | Correct - General Check |
| Accounts payable entry | Register > Select Payable |
| Write up/down | Change Bill |

Exhibit 2-6. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Client Costs Journal

The chart below lists PCLaw reports that reconcile to the Client Costs Journal, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Client Costs Journal | Reconciles to | | Additional comments |
|--|-----------------------------|-------------------------------------|----------------------------|
| G/L Account Summary > Total of Debit column. | Client Ledger | Unbilled Che + Recov + Billed Disbs | For matter and firm totals |
| | Client Summary | Unbd Disb + Bld Disb | For matter and firm totals |
| | Disbursement History report | Firm Totals | For matter and firm totals |
| | Hard & Soft Cost Analysis | Soft Cost + Hard Cost > Total | For matter and firm totals |

Exhibit 2-7. Table displaying the different reports and their sections that reconcile to the Client Costs Journal

General Bank Journal

The General Bank Journal lists all transactions that affect the general bank. The entries can be viewed for all accounts, a single account, by check or receipt, by G/L allocations or by date.

What Entries Appear on the Journal

New transactions are added to the General Bank Journal through the following features:

- General Check
- General Release Check
- General Bank Opening Balances
- Receive Payment
- General Retainer
- General to General Transfer
- Quick Bill > Payment
- Create Bill > Trust Transfer
- Release Bill > Trust Transfer
- Firm Receipt
- Trust-to-General Transfer
- New Payable > Pay Now/Process Payable.

Existing transactions on the General Bank Journal can be changed or removed through the following features:

- Register > General tab
- Data Entry > General Bank > Correct {feature name}.

General bank transactions created through the Request Check or Request Bill features do not affect the General Bank Journal until the check or bill is released.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Journal > General Bank > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

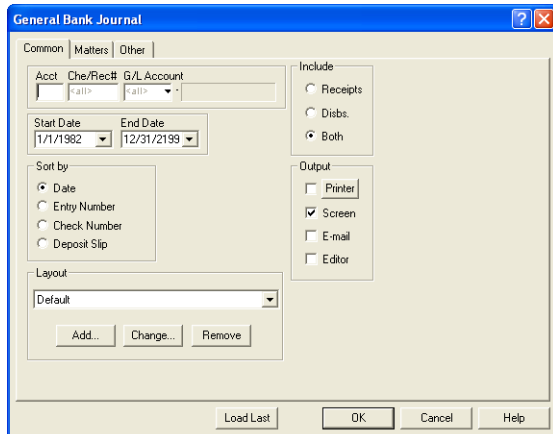


Exhibit 2-8. The Common tab of the General Bank Journal

Acct: To view transactions for a single bank account, type or select the account nickname.

Che\Rec#: To view a single check or receipt, type the check or receipt number assigned in PCLaw.

G/L Account: To view transactions that include allocations to a specific G/L account, type or select the account nickname.

Transactions that are wholly or partially allocated to that general ledger account are listed. For partial allocations, the complete transaction is displayed.

Start Date: To view transactions on or after a specific date, type or select the date.

End Date: To view transactions on or prior to a specific date, type or select the date.

- Sort By:** Select one of the following:
- Date:** To list entries in order by date, select this option.
 - Entry Number:** To list transactions in order entered, select this option.
 - Check Number:** To list transactions in order by the check and receipt number assigned in PCLaw, select this option.
 - Deposit Slip:** To group receipts by their deposit slip number, select this option.
- Include:** Select one of the following:
- Receipts:** To list only receipts on the report, select this option.
 - Disbs:** To list only checks on the report, select this option.
 - Both:** To list both checks and receipts on the report, select this option.
- Layout:** To produce a customized General Bank Journal, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Journal > General Bank > Other Tab |
|------------------------|--|

The Other tab displays report options that may not be as frequently used as the options under the Common tab.

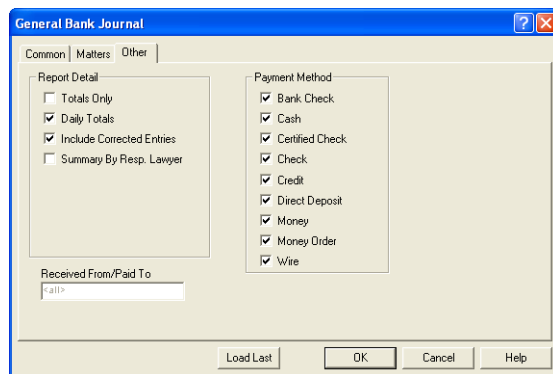


Exhibit 2-9. The Other tab of the General Bank Journal

- Report Details:** Select one or more of the following:
- Totals Only:** To display the summary sections only, select this check box.
Deselect Daily Totals and Include Corrected Entries when running the report for Totals Only.
 - Daily Totals:** To display daily totals, select this check box.
Daily Totals is available only when Sort by Date is selected on the Common tab.
 - Include Corrected Entries:** To display transactions that have been changed or removed, select this check box.
 - Summary by Resp. Lawyer:** To include a summary by responsible lawyer, select this check box.

Payment Method: For firms using *Deposit Slips*: Select one or more of the following:

- Bank Check: To display funds received as a banker's check, select this check box.
- Cash: To display funds received as cash, select this check box.
- Certified Check: To display funds received as certified checks, select this check box.
- Check: To display funds received as client's personal checks, select this check box.
- Credit: To display funds received through a credit card, select this check box.
- Direct Deposit: To display funds received as a direct deposit transfer, select this check box.
- Money Order: To display funds received as a money order, select this check box.
- Wire: To display funds received as a wire transfer, select this check box.

Received From/Paid To: To list transactions for a specific client or payee, type the name.

All transactions with the exact spelling are displayed on the report.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The General Bank Journal lists all transactions for the general bank. Each transaction displays detailed check or receipt information, the check or receipt total, and may show the matter allocation and G/L allocations. Daily totals are available if Sort by Date is selected. The described report configuration uses the Default layout. The General Bank journal also includes the Default with (pmt usr) layout.

| Date | Received From/Paid To | | Matter | Client | Acct# | Che/Rec#/Clr /Btch | | Allocated | | | | |
|------------|-----------------------|--|---------|---------|-------|--------------------|------|-----------|---------|-----------|-----------|--------|
| | Entry # | Explanation | | | | G/L | Acct | Check | Receipt | Entry Tot | Running B | |
| Dec 6/2005 | 1246 | Transferred from Trust Payment for invoice: 163 | Law-001 | Law, PC | 1 | 1200 | 368 | * | * | 1725.00 | 1725.00 | -2669. |

Exhibit 2-10. Excerpt from the General Bank Journal

Date: Displays the date the transaction was posted.

Entry#: Displays the assigned entry number for the transaction.

Received From/Paid To: Displays the payee or recipient for the check or receipt.

Explanation: Displays the explanation from the check or receipt.

Matter: If the transaction is allocated to a matter, the matter nickname is displayed.

Client: If the transaction is allocated to a matter, the client nickname is displayed.

Acct#: Lists the bank account where the transaction is posted. The account number appears regardless of whether the report is run for one account or for all accounts.

Che#/Rcpt#: Lists the check, receipt, or reference number for each transaction. The number is determined in sequence for the specific trust feature used.

Clr: An asterisk in this column indicates the entry is cleared on the bank reconciliation.

Batch: An asterisk in this column indicates the entry is added for Batch Check Printing but has yet to be printed. Once the check is printed, then the asterisk is removed.

G/L Account: This column appears only if Allocations is selected on the Other tab and Use G/L Accounting is selected on the Other tab of both System Settings and Workstation Settings.

Check: Column values display the original allocations when the receipt was created. If the disbursement is taxable, tax is displayed as a separate allocation.

Receipt: Column values display the original allocations when the receipt was created.

Entry Total: Displays the full amount of each transaction.

Running Bal: If Show Running Balance is selected, this column displays the bank balance after each transaction.

If Show Daily Totals is selected, a daily totals line is added after the last transaction for each unique date.

The General Bank Journal includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| Bank Account Summary | Always appears. |
| G/L Account Summary | Always appears. |
| Summary by Responsible Lawyer | Optional, as selected by user. |

Exhibit 2-11. Table of the summary sections provided by the General Bank Journal and when they appear

Drill Down

The General Bank Journal allows drill down in the following areas:

| Drill down on | Opens the following window |
|--|--|
| Check | Correct General Check |
| Receive Payment | Correct General Receive Payment |
| General Retainer | Correct General Retainer |
| Firm Receipt | Correct Firm Receipt |
| General to General Transfer | Correct General to General |
| Trust-to-General Transfer | Correct Trust-to-General |
| Processed Payable | Correct Processed Payable |
| Bank Account Summary - Check Tot | General Bank Journal for account - Disbs Only |
| Bank Account Summary - Rcpt Tot | General Bank Journal for account - Receipts Only |
| G/L Account Summary Debit/Credit columns | General Ledger for report period |
| Summary by Responsible Lawyer | General Ledger for report period |

Exhibit 2-12. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the General Bank Journal

Use the General Bank Journal to reconcile the general bank g/l accounts and the bank statements for each account.

The chart below lists PCLaw reports that reconcile to the General Bank Journal, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| General Bank Journal | Reconciles to | | Additional comments |
|----------------------|----------------------------|-----------------------------|---------------------------|
| Bank Account Summary | G/L > Gen Bank Acct # | Closing Balance | Reconcile by bank account |
| | Bank Reconciliation report | Actual Bank Journal Balance | Reconcile by bank account |

Exhibit 2-13. Table displaying the different reports and their sections that reconcile to the General Bank Journal

Trust Bank Journal

The Trust Bank Journal lists all transactions that affect the trust bank. The entries can be viewed for all accounts, a single account, by check or receipt, by G/L allocations or by date.

What Entries Appear on the Journal

Entries appear on the Trust Bank Journal through the following features:

- Trust Check
- Trust Release Check
- Trust Receipt
- Matter-to-Matter Transfer
- Bank-to-Bank Transfer
- Trust-to-General Transfer
- Matter Opening Balances
- Bill/Release Bill > Trust Transfer.

Existing transactions on the Trust Bank Journal can be changed or removed using the following features:

- Register > Trust/Matter tabs
- Matter Manager > Trust tab.

Trust bank transactions created through the Request Check or Request Bill features do not affect the Trust Bank Journal until the check or bill is released.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Journal > Trust Bank > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

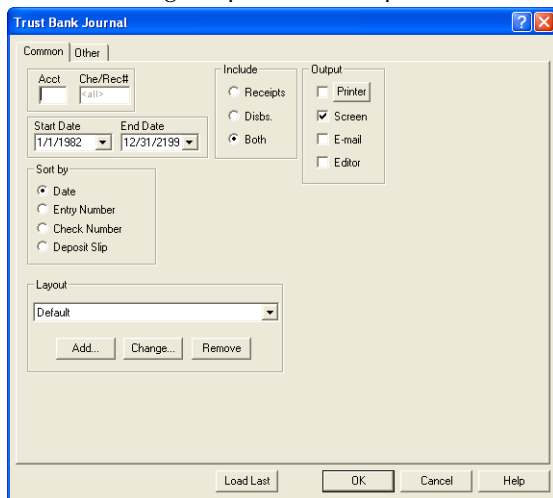


Exhibit 2-14. The Common tab of the Trust Bank Journal

Acct: To view only entries for a specific bank account, type or select the account nickname.

Che\Rec#: To view a specific check or receipt, type the number.

Start Date: To view entries on or after a specific date, select the date.

End Date: To view entries on or before a specific date, in the box, select the date.

Sort By: Select one of the following:

Date: To list entries in order by date, select this option.

Entry Number: To list entries in order entered, select this option.

Check Number: To list entries in order by check and receipt number, select this option.

Deposit Slip: To group entries by deposit slip number, select this option.

- Include:** Select one of the following:
- Receipts:** To list only receipts on the report, select this option.
 - Disb:** To list only checks on the report, select this option.
 - Both:** To list both checks and receipts on the report, select this option.
- Layout:** To produce a customized Trust Bank Journal, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: [Reports > Journal > Trust Bank > Other Tab](#)

The Other tab displays report options that may not be as frequently used.

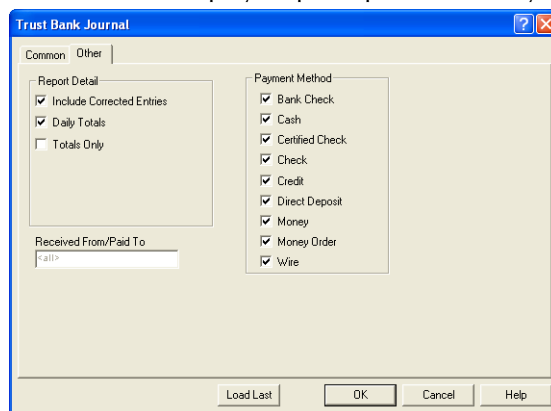


Exhibit 2-15. The Other tab of the Trust Bank Journal

- Report Detail:** If preferred, select one or more of the following:
- Include Corrected Entries:** To display entries that have been changed or removed, select this check box.
 - Daily Totals:** To display daily totals, select this check box.
The Daily Totals option is available only when Sort by Date is selected under the Common tab.
 - Totals Only:** To display the Bank Account Summary section only, select this check box.
Deselect Include Corrected Entries when running the report for Totals Only.

Payment Method: For firms using Deposit Slips: Select one or more of the following:

- Bank Check: To list receipts that were bankers' checks, select this check box.
- Cash: To list receipts that were cash, select this check box.
- Certified Check: To list receipts that were certified checks, select this check box.
- Check: To list receipts that were clients' personal checks, select this check box.
- Credit: To list funds received through a credit card, select this check box.
- Direct Deposit: To list receipts that were direct deposit transfers, select this check box.
- Money Order: To list receipts that were money orders, select this check box.
- Wire: To list receipts that were wire transfers, select this check box.

Received From/Paid To: To list transactions for a specific client or payee, type the name.

All transactions with the exact spelling are displayed on the report.

Show Only TAF Eligible Entries: For British Columbia firms: To list only transactions eligible for trust to be charged a trust administration fee, select this check box.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Trust Bank Journal lists all transactions for the trust bank. Each transaction displays the check or receipt information, matter and client, and the check or receipt total. Daily totals are available if Sort by Date is selected. The described report configuration uses the Default layout. The Trust Bank journal also includes the Default with (pmt usr) layout.

| Date | Received From/Paid To | | Acc# | Che/Rec#/Clr/Btch | | Allocated | | Entry Tot | Running B | |
|------------|-----------------------|-----------------------|------|-------------------|--------|-----------|---------|-----------|-----------|---------|
| | Entry # | Explanation | | Matter | Client | Check | Receipt | | | |
| Dec 6/2005 | 1234 | Funds in lieu explain | 2 | Law, PC | 19 | * | * | 10000.00 | 10000.00 | 121700. |

Exhibit 2-16. Excerpt from the Trust Bank Journal

Date: Displays the date the transaction was posted.

Entry#: Displays the assigned entry number for the transaction.

Received From/Paid To: Displays the payee or recipient for the check or receipt.

Explanation: Displays the explanation from the check or receipt.

Matter: The allocated matter nickname is displayed.

Client: The allocated client nickname is displayed.

Acct#: Column displays the bank account to which the transaction is posted. The account number appears regardless of whether the report is run for one account or for all accounts.

Che#/Rcpt#: Column displays the check, receipt, or reference number for each transaction. The number is determined in sequence for the specific trust feature used.

Clr: If there is an asterisk in this column, then the entry is cleared on the bank reconciliation.

Batch: If there is an asterisk in this column, then that entry is sent for Batch Check Printing but is yet to be printed. Once the check is printed, then the asterisk is removed.

Check: Column values display the original allocations when the receipt was created. If the disbursement is taxable, tax is displayed as a separate allocation.

Receipt: Column values display the original allocations when the receipt was created.

Entry Total: Column displays the full amount of each transaction.

Running Bal: If Show Running Balance is selected, this column displays the bank balance after each transaction.

Daily Totals: If Show Daily Totals is selected, an amount appears in this column.

The Trust Bank Journal includes the following summary section:

| Summary Title | Appears when |
|----------------------|-----------------|
| Bank Account Summary | Always appears. |

Exhibit 2-17. Table of the summary sections provided by the Trust Bank Journal and when they appear

Drill Down

The Trust Bank Journal allows drill down in the following areas:.

| Drill down on | Opens the following window |
|----------------------------------|--|
| Check | Correct Trust Check |
| Receipt | Correct Trust Receipt |
| Matter-to Matter-Transfer | Correct Trust Matter-to-Matter |
| Bank-to-Bank Transfer | Correct Trust Bank-to-Bank |
| Trust-to-General Transfer | Correct Trust-to-General |
| Bank Account Summary - Check Tot | Trust Bank Journal for account - Disbs Only |
| Bank Account Summary - Rcpt Tot | Trust Bank Journal for account - Receipts Only |

Exhibit 2-18. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Trust Bank Journal

Use the Trust Bank Journal to reconcile the trust bank G/L accounts, bank statements for each account, and the total trust balance for all matters.

The chart on the following page lists PCLaw reports that reconcile to the Trust Bank Journal, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Trust Bank Journal | Reconciles to | | Additional comments |
|----------------------|----------------------------|-------------------------------|---------------------------|
| Bank Account Summary | G/L > Tru Bank Acct # | Closing Balance | Reconcile by bank account |
| | Bank Reconciliation report | Actual Bank Journal Balance | Reconcile by bank account |
| | Client Trust Listing | Firm Totals > Acct Balance | Reconcile by bank account |
| | Client Trust Ledger | Firm Totals > Account Balance | Reconcile by bank account |

Exhibit 2-19. Table displaying the different reports and their sections that reconcile to the Trust Bank Journal

Trust Bank Matter-to-Matter Transfer Journal

The Trust Bank Matter-to-Matter Transfer Journal lists transfers of trust funds between matters. The report displays both the matter transferring funds and the receiving matter.

What Entries Appear on the Journal

The following feature adds new transactions to the Trust Bank Matter-to-Matter Transfer Journal:

- Matter-to-Matter Transfer.

Existing transactions on the Trust Bank Matter-to-Matter Transfer Journal can be changed or removed using the following features:

- Register > Trust/Matter tabs
- Matter Manager > Ledger Tab.

The Trust Bank Matter-to-Matter Transfer Journal displays only matter to matter transfers. To view other trust bank entries, use the Trust Bank Journal.

The Common Tab

Pull-down menu: Reports > Journal > Trust Bank Matter-to-Matter Transfer > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

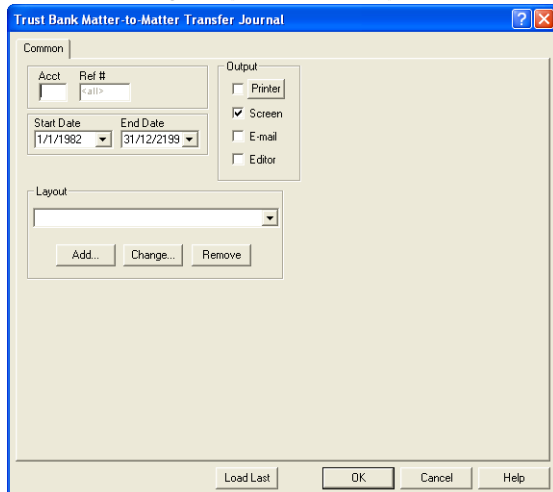


Exhibit 2-20. The Common tab of the Trust Bank Matter-to-Matter Transfer Journal

Acct: To view only transactions for a specific bank account, type or select the account nickname.

Ref #: To view a specific transfer, type the reference number.

Start Date: To view transactions on or after a specific date, select the date.

End Date: To view transactions on or prior to a specific date, select the date.

Layout: In the Layout area, to produce a customized List of Clients, select the layout. To add or change a layout, see Customizing Reports in Chapter 10.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Trust Bank Matter-to-Matter Transfer Journal displays trust transfers between matters. Each transaction displays the matters involved, the trust amounts allocated, and the trust bank containing the funds.

| Date | Received From/Paid To | Matter | Client | Acct# | Allocated | Transfer Amount |
|-------------|-----------------------|--------|----------|---------|-----------|-----------------|
| Entry# | Explanation | | | Ref# | Amount | |
| Jun 17/2003 | From: 6 To: 8 | | | 2 X0025 | | |
| 154 | explain | 6 | May | | 300.00 | |
| | | 8 | Perrella | | -300.00 | 300.00 |
| Jun 17/2003 | From: 9 To: 1 | | | 1 X0026 | | |
| 161 | explain | 9 | Hardy | | 400.00 | |
| | | 1 | Amara | | -400.00 | 400.00 |

Exhibit 2-21. Excerpt from the Trust Bank Matter-to-Matter Transfer Journal

Date: Displays the date the transfer was posted.

Entry#: Displays the assigned entry number for the transfer.

Received From/Paid To: Displays the payee or recipient for the transfer.

Explanation: Displays the explanation from the transfer.

Matter: The allocated matter nickname is displayed.

Client: The allocated client nickname is displayed.

Acct#: Column displays the bank account to which the transfer is posted. Matter-to-Matter transfers can only occur within one trust account. The account number appears regardless of whether the report is run for one account or for all accounts.

Ref#: Column displays the reference number for each transfer.

Allocated Amount: Column displays the change in the trust balance for each matter, whereas the Amount column shows the total amount of the transfer.

The Trust Bank Matter-to-Matter Transfer Journal includes the following summary section:

| Summary Title | Appears when |
|----------------------|-----------------|
| Bank Account Summary | Always appears. |

Exhibit 2-22. Table of the summary sections provided by the Trust Bank Matter-to-Matter Transfer Journal

Drill Down

The Trust Bank Matter-to-Matter Transfer Journal allows drill down in the following areas:

| Drill down on | Opens the following window |
|--|--------------------------------|
| Matter-to-Matter-Transfer | Correct Trust Matter-to-Matter |
| Bank Account Summary - Total Transferred | Trust Bank Journal for account |

Exhibit 2-23. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Trust Bank Matter-to-Matter Journal

The purpose of the Trust Bank Matter-to-Matter Transfer Journal is to display a single transaction type that is not available through existing Trust Bank Journal or Client Trust Listing options. Therefore the report is not reconcilable with other PCLaw reports.

General Journal

The General Journal lists transactions that only affect the G/L and not any other journal. The journal handles G/L adjustments for entries where none of the debit or credit accounts are reserved. Transactions made through any PCLaw feature other than G/L Adjustment are recorded in the journal(s) linked to that feature.

What Entries Appear on the Journal

The General Journal displays adjustments to the general ledger. A record is created using one of the following features:

- G/L Adjustment
- Correct G/L Adjustment
- G/L Opening Balances.

The following processes also post entries to the General Journal:

- posting a payroll period
- end of year.
-

Transactions can be removed from the General Journal through the Correct G/L Adjustment feature. Removed entries can no longer be viewed on the journal.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | G/L > General Journal > Report |
| Pull-down menu: | Reports > Journal > General > Common Tab |

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

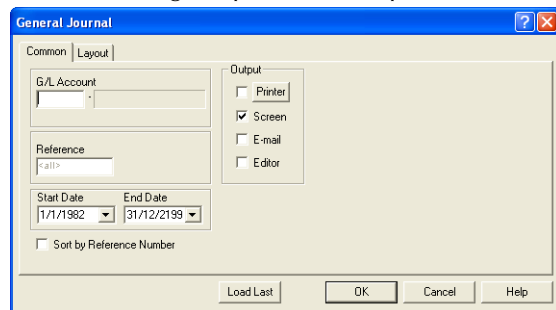


Exhibit 2-24. The Common tab of the General Journal

G/L Account: To view entries for a specific G/L account, type or select the account nickname.

Reference: To view a specific entry, in the box, type the reference number.

Start Date: To view items entered on or after a specified date, in the box, select the date.

End Date: To view items entered on or prior to a specified date, in the box, select the date.

Sort by Reference Number: To list transactions in order by the G/L Adjustment reference number, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The General Journal lists each transaction individually, giving the allocation to each G/L account, and if the account was debited or credited.

| Date | Explanation | | | | Debit | Credit |
|--------------|-------------|-------|------------------|--|----------------|----------------|
| Entry# | Reference | Acct# | G/L Account Name | | | |
| Jun 12/2003 | full | | | | | |
| 1 | j1543 | | | | | |
| | | 1500 | Fixed Assets | | 5000.00 | |
| | | 5000 | Expenses | | | 5000.00 |
| Total | | | | | 5000.00 | 5000.00 |

Exhibit 2-25. Excerpt from the General Journal

The General Journal includes the following summary section:

| Summary Title | Appears when |
|---------------------|-----------------|
| G/L Account Summary | Always appears. |

Exhibit 2-26. Table of the summary section provided by the General Journal and when it appears

Drill Down

The General Journal allows drill down on the following areas:

| Drill down on | Opens the following window |
|---------------------|----------------------------|
| G/L adjustment | General Journal Change |
| G/L Account Summary | General Ledger Statement |

Exhibit 2-27. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the General Journal

Since the General Journal displays transactions that are not included in other PCLaw features, it is not a reconcilable report.

GST Journal

The GST Journal lists all GST paid out by the firm or charges to the client. This document describes how to produce a GST Journal, how to interpret the entries that appear on the report. The following topics pertaining to the GST Journal are addressed:

The Common Tab

Pull-down menu:

Reports > Journal > Goods and Services Tax > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

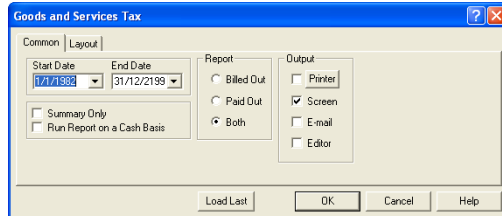


Exhibit 2-28. The Common tab of the Goods and Services Tax

Start Date: Select the start date for the period to view.

End Date: Select the end date for the period to view.

Summary Only: To view the summary section only, select this check box.

Run Report on a Cash Basis: To view the GST Journal as it would appear under the Cash Accounting method, select this check box.

Report: Select one of the following:

Billed Out: To view only GST payable, select this option.

Paid Out: To view only Input Tax Credits, select this option.

Both: To view both GST payable and Input Tax Credits, select this option.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The GST Journal lists all goods and services transactions for the firm. Each transaction displays relevant GST information for the check or billing activity, including remittances the check or receipt total, and may show the matter allocation and G/L allocations.

Line 101 x 6 % (the rate of GST) is not required to equal the value of line 105. The difference will be the result of several contributing factors, including:

- Matters with a GST category of N or P
- Non-taxable disbursements
- Write ups to fees or disbursements (where GST is not adjusted according to the existing tax rate)
- Reversal of Provisional Write-offs where the invoice was partially paid.

Line 102 x 6 % (rate of GST) is not required to equal the value of line 108. The variance is the result of several contributing factors, including:

- Checks created with a GST code of N or P
 - GST Journal corrections (Zero dollar checks with a non-zero GST value)
 - Write downs of fees or disbursements (where GST is not reduced according to the existing tax rate)
- Provisional Write-offs of partially paid invoices.

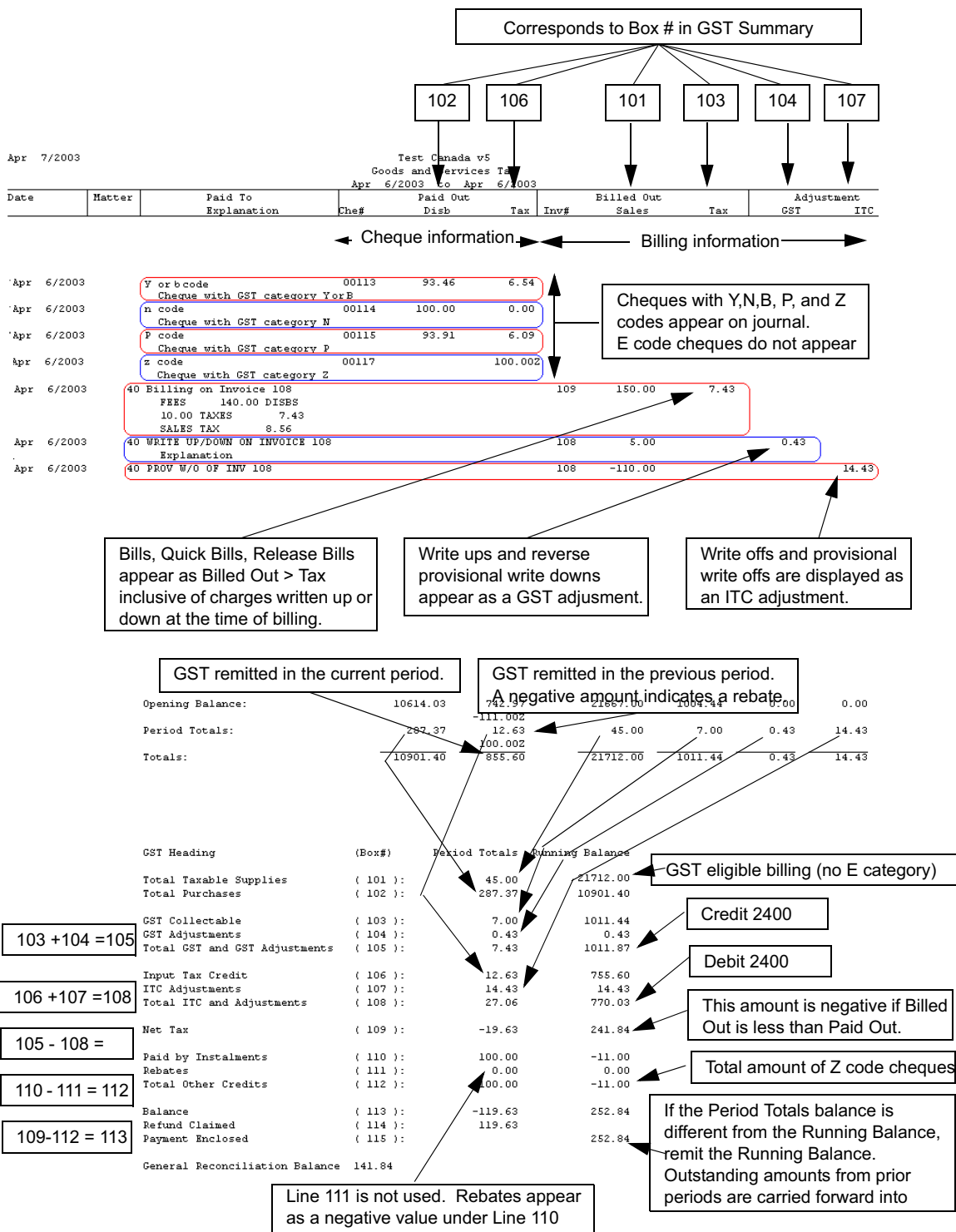


Exhibit 2-29. An excerpt from the GST Journal displaying the relationship between the reporting and summary sections

Understanding the General Reconciliation Balance

The General Reconciliation Balance displays the GST Payable (2400) account balance as of the end date of the GST Journal reporting period.

The General Reconciliation Balance may not correspond to the balance in line 115 (114 if there is a refund claimed) due to remittance payments. Remittance payments are calculated on the GST Journal as per the remittance period end date, but appear on the g/l as per the check date.

| If the | | Then | |
|---|---|--|---|
| check date: | remittance period end date: | lines 110 through 115: | the General Reconciliation Balance: |
| Is prior to the Start Date of the report. | Is prior to the Start Date of the report. | includes the remittance amount in the Running Balance. | includes the remittance amount. |
| Is between the Start and End Dates of the report. | Is prior to the Start Date of the report. | includes the remittance amount in the Running Balance. | includes the remittance amount. |
| Is between the Start and End Dates of the report. | Is between the Start and End Dates of the report. | Includes the remittance amount in the Period Totals and Running Balance. | includes the remittance amount. |
| Is after the End Date of the report. | Is prior to the Start Date of the report. | includes the remittance amount in the Running Balance. | does not include the remittance amount. |
| Is after the End Date of the report. | Is between the Start and End Dates of the report. | Includes the remittance amount in the Period Totals and Running Balance. | does not include the remittance amount. |
| Is after the End Date of the report. | Is after the End Date of the report. | does not include the remittance amount. | does not include the remittance amount. |

Exhibit 2-30. Table demonstrating how the check and remittance dates affect the GST Journal

Viewing a Remittance Check on the Journal

If a remittance check is created with a check date of April 15th and a remittance period end date of March 31st, the check appears on the GST Journal for the check date, although the report filters the check as of the remittance period end date.

For example:

- If the GST Journal is run from April 15th to April 15th, the remittance check does not appear on the report.
- If the GST Journal is run from March 31st to March 31st, the remittance check does appear on the report, but the entry date is listed as April 15th.
- The Paid by Installments line in the GST summary is governed by the remittance period end date. That is, if the report is run from April 15th to April 15th, the remittance amount is not included under the Period Totals column, but is included in the Running Balance column.

Reconciling Period Totals to the Running Balance

If line 114 of the GST Journal summary is the same value for both the Period Totals and the Running Balance, then that is the amount of the GST refund. Once the GST refund is received and processed for the period, the Period Totals and Running Balance are reduced to zero.

If line 115 of the GST Journal summary is the same value for both the Period Totals and the Running Balance, then that is the amount to remit. Once the remittance check is created for the period, the Period Totals and Running Balance are reduced to zero.

If line 115 (or line 114) of the GST Journal summary displays a different value for the Period Totals and the Running Balance, then remit the amount of the Running Balance. The difference is the result of remittances (or refunds) in a previous period or periods that did not equal the total net tax for the period. If something other than the Running Balance is remitted, the difference between the remittance and the Running balance is carried over to the next period.

For example:

For the 1st quarter of 2003, the GST summary reads:

| | <u>Period Totals</u> | <u>Running Balance</u> |
|-------------------------|----------------------|------------------------|
| Payment Enclosed (115): | 1000.00 | 1000.00 |

If \$750 is remitted for the period, then for the 2nd quarter of 2003, the GST summary reads:

| | <u>Period Totals</u> | <u>Running Balance</u> |
|-------------------------|----------------------|------------------------|
| Payment Enclosed (115): | 1000.00 | 1250.00 |

\$1000 in additional Net Tax (GST) was realized in the second quarter. However, \$250 of the GST payable balance was carried forward from the first quarter, creating a discrepancy between the Running Balance and the Period Totals.

If the Period Totals value is remitted for the second quarter, there will still be an outstanding balance (\$250) carried over to the next quarter. For the Period Totals and the Running Balance to be equal for the third quarter, the value of the Running Balance needs to be remitted for the second quarter.

Sales Tax Journal

The Sales Tax Journal lists payouts, billings, and write-downs where Sales tax is applicable, regardless of whether sales tax is actually charged on the transaction. The summary section displays the total sales tax payable/refundable for the period only. The journal does not display remittance or refund payments.

Use this report to remit tax when there is no prior outstanding due from a previous period. The Sales Tax Payable (2450) account can also be used to determine Sales Tax payable/refundable. If there is an outstanding balance from a previous period, the Sales Tax Payable (2450) account should be used to determine the overall balance payable/refundable.

What Entries Appear on the Journal

Transactions appearing under the Paid Out column of the Sales Tax Journal are added or modified through one of the following features, when the appropriate tax category is used:

- General Check
- General Release Check
- Register > General/AP tabs
- New/Open Payable (*For Accrual accounting systems*)
- Process Payable (*for Modified Cash and Cash accounting systems*).

Transactions appearing under the Billed Out column of the Sales Tax Journal are added or modified through one of the following features:

- Create Bill
- Quick Bill
- Release Bill.

Transactions appearing under the Adjustment column of the Sales Tax Journal are added or modified through one of the following features:

- Change/Write Off Bill
- Register > Ledger tab
- Provisional Write Off Bill/Reverse Provisional Write Off (*for Accrual accounting systems*).

The Report Selection Window

| | |
|------------------------|--|
| Pull-down menu: | Reports > Journal > Sales Tax |
|------------------------|--|

The Sales Tax Journal does not contain multiple tabs in its report selection window.

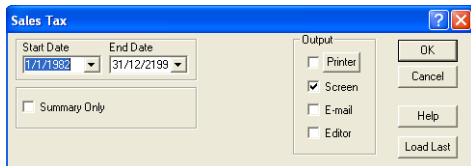


Exhibit 2-31. The report selection window for the Sales Tax Journal

Start Date: Select the start date for the period to view.

End Date: Select the end date for the period to view.

Summary Only: To view the summary section only, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Sales Tax Journal provides a list of payouts, billings, and write-ups/downs, the amounts that are tax eligible, and the amount of sales tax calculated. Remittance checks and refunds are not displayed on the report. The Summary section displays period totals only.

| Date | Matter | Paid To Explanation | Che# | Paid Out Disb | Tax | Inv# | Billed Out Sales | Tax | Adjustment Sales Tax |
|------------------|--------|--|------|------------------|--------|------|---------------------|-----------|-------------------------|
| Feb 5/2004 | 25 | Billing on Invoice 284 FEES 750.00 TAXES 52.50 SALES TAX 64.20 | | | | 284 | 750.00 | 64.20 | |
| Feb 5/2004 | 1 | WRITE UP/DOWN ON INVOICE 268 Write Down | | | | 268 | -300.00 | | -24.00 |
| Feb 5/2004 | | Johnathan Smith Invoice 44-768 | 758 | 432.67 | 37.04 | | | | |
| Opening Balance: | | | | 2076.85 | 177.77 | | 1923233.28 | 162920.42 | -1601.49 |
| Period Totals: | | | | 432.67 | 37.04 | | 450.00 | 64.20 | -24.00 |
| Totals: | | | | 2509.52 | 214.81 | | 1923683.28 | 162984.62 | -1625.49 |

| | (Box#) | Period Totals |
|-------------------------------|----------|---------------|
| Total Billed | (201): | 450.00 |
| Total Purchases | (202): | 432.67 |
| PST Collectable | (203): | 64.20 |
| PST Adjustments | (204): | -24.00 |
| Total PST and PST Adjustments | (205): | 40.20 |
| Input Tax Credit | (206): | 37.04 |
| ITC Adjustments | (207): | 0.00 |
| Total ITC and Adjustments | (208): | 37.04 |
| Net Tax | (209): | 3.16 |
| Paid by Instalments | (210): | 0.00 |
| Rebates | (211): | 0.00 |
| Total Other Credits | (212): | 0.00 |
| Balance | (213): | 3.16 |

Exhibit 2-32. Excerpt from the Sales Tax Journal

Date: Displays the date for each transaction.

Matter: Displays the matter nickname for transactions involving matters.

Paid To: Displays the contents of the Paid To box.

Explanation: Displays the explanation on the check/top portion of the transaction.

Paid Out:

Che #: Lists the payout check number.

Disb: Displays the original amount of the payout, prior to the deduction of any taxes.

Tax: Displays the amount of sales tax calculated on the payout.

Billed Out:

Inv #: Lists the invoice number.

Sales: Displays the original amount of the payout, prior to the inclusion of any taxes.

Tax: Displays the amount of sales tax calculated on the invoice.

Adjustment Sales Tax: Displays sales tax written up or down after the invoice has been created.

For Accrual accounting systems: Provisional and reverse provisional write-offs are included. The amount of the original invoice is not displayed.

The summary of the Sales Tax Journal compares current period input credits with sales tax collectable. Each line number corresponds to a value in the body of the journal:

Total Billed (201) = Billed Out > Sales Period Total
 Total Purchases (202) = Paid Out > Disb Period Total

PST Collectable (203) = Billed Out > Tax Period Total
 PST Adjustments (204) = Adjustment > Sales Tax Period Total
 Total PST and PST Adjustments (205) = box (203) + box (204)

Input Tax Credit (206) = Paid Out Tax Period Total
 ITC Adjustments (207) is not used
 Total ITC Adjustments (208) = box (206)


Net Tax (209) = box (205) - box (208)

Paid by Installments (210), Rebates (211), Total Other Credits (212) are not used

Balance (213) = box 209.

If the Balance (213) value is a positive amount, process a remittance check using the General Check feature. Allocate the amount to the Sales Tax Payable (2450) account.

If the Balance (213) value is a negative amount, claim a refund on the sales tax remittance form. When the refund is received, use the Firm Receipt feature and allocate the amount to the Sales Tax Payable (2450) account.

 The remittance/refund amount is accurate only if there is not an outstanding balance from a previous period.

Writing a Sales Tax Remittance Check

Pull-down menu: [Data Entry > General Bank > Check](#)

A sales tax remittance check is not posted to the Sales Tax Journal.

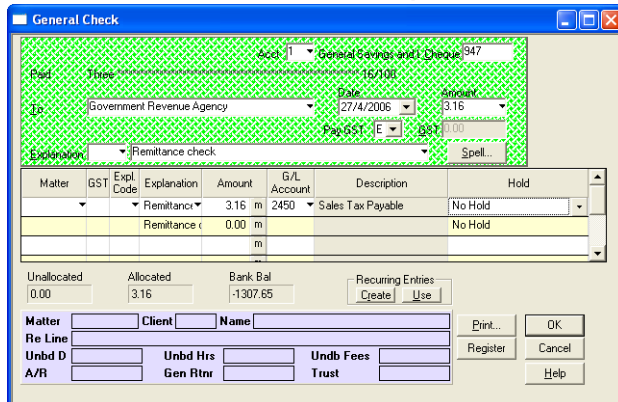



Exhibit 2-33. The General Check window displaying a sales tax remittance

To complete the general check:

1. In the **To** box, type the paid to name.
2. In the **Date** box, type or select the check date.
3. In the **Amount** box, type the Balance (213) value from the Sales Tax Journal.
4. In the **Pay GST** box, type or select *E*.
5. In the **Explanation** box, type an explanation or select an explanation code.

6. In the **G/L Account** column, type or select the *Sales Tax Payable (2450)* account.
7. Click **OK**.
 -  Do this procedure only if there is no outstanding balance carried forward from the previous period. Since the Sales Tax Journal displays only period totals in its summary, any outstanding balance is not shown on the current period's report. Refer to the Sales Tax Payable (2450) account for any previous balances.

Drill Down

The Sales Tax Journal does not contain any drill down options.

Reconciling the Journal to the Sales Tax Payable (2450) Account

The Sales Tax Journal can reconcile to the Sales Tax Payable (2450) account for the current quarter only.

For the report body, although the Sales Tax Journal includes an opening balance for the period prior to the start date of the report, it does not record remittance checks or refunds. Therefore it cannot reconcile to the Sales Tax Payable (2450) account as an ongoing entity.

For the report summary, the Balance (213) line of the Sales Tax Journal can reconcile to the Sales Tax Payable (2450) account, if the following conditions exist:

- The remittance check for the previous reporting period has already been posted to the Sales Tax Payable (2450) account.
- An unpaid balance is not carried over from the previous quarter (The Sales Tax Journal summary does not reflect previous balances).
- The Sales Tax Journal is created for the current remittance period only.

The Sales Tax Journal does not have a Running Balance column in its Summary section, as appears on the GST Journal.

Billing (Fees) Journal

The Billing (Fees) Journal is the source accounts receivable report by which other A/R reports retrieve information. The journal lists invoices created through billing and matter opening balance. Write-downs and payments affect the current amount outstanding for each invoice. Invoices are detailed by fee credit lawyer.

What Entries Appear on the Journal

For an invoice to appear on the Billing (Fees) Journal, it must first be created. An invoice is created using one of the following features under the Billing pull-down menu:

- Create Bill/Release Bill
- Quick Bill
- Matter Opening Balances.

The following billing features do not write changes to the Billing (Fees) Journal:

- Pre-Bill
- Settlement Statement
- Past Due Notices
- Recreate Bill
- Request Bill.

Changes to invoices are reflected on the Billing (Fees) Journal as a revised invoice amount. An invoice amount can be changed or written down to zero using the following features:

- Change/Write Off Bill
- Matter Opening Balances
- Register > Invoice/Ledger tab
- Matter Manager > Ledger tab.

Invoices can be removed from the Billing (Fees) Journal using the following features:

- Undo Bill
- Register > Invoice/Ledger tab.

Invoices cannot be removed through Change/Write Off Bill. Removed entries can still be displayed on the report by selecting Include Corrected Entries.

The outstanding value of an invoice can also be reduced by general retainers applied at the time of billing, and payments made to the invoice during the life of the invoice.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Journal > Billing (Fees) > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting the report.

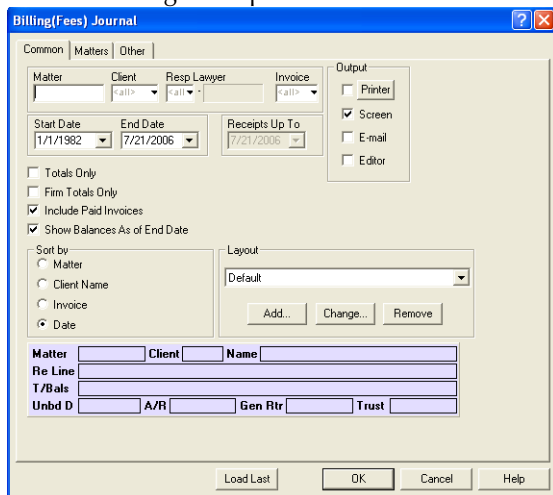


Exhibit 2-34. The Billing (Fees) Journal selection window displaying the Common Tab

Matter: To view only invoices for a single matter, type or select the matter nickname.

Client: To view invoices for a single client, select the client nickname.

- Resp Lawyer:** To view invoices for a responsible lawyer, select the lawyer.
When the report is run by responsible lawyer, all invoices for matters of the responsible lawyer are included on the report. Also displayed are fee credit lawyers, with billed time on any of the included invoices. Invoices where the selected lawyer is a fee credit lawyer but not the responsible lawyer are not included on the report.
- Invoice:** To view a specific invoice, in the box, type or select the invoice number.
- Start Date:** To view only invoices with an A/R date after a specific date, select the date.
- End Date:** To view only invoices with an A/R date prior to a specific date, type or select the date.
- Totals Only:** To display only a totals line, the Summary by Lawyer, and Firm Summary sections, select this check box.
- Firm Totals Only:** To display only a totals line, and the Firm Summary section, select this check box.
- Include Paid Invoices:** To display invoices with a zero A/R balance, select this check box.
- Show Balances As of End Date:** To have receipts correspond to the end date of the report period, select this check box.
- Receipts Up To:** If Show Balance As of End Date is deselected, this box becomes available. Select the last payment date to include on the report.
- Sort by:** Select one of the following:
- Matter:** To list invoices in order by matter, select this option.
 - Client Name:** To list invoices alphabetically by client last name or firm name, select this option.
 - Invoice:** To list invoices by invoice number, select this option.
 - Date:** To list invoices by the date the invoice was created, select this option.
- Layout:** To produce a customized General Bank Journal, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: [Reports > Journal > Billing \(Fees\) > Other Tab](#)

The Other tab displays report options that may not be as frequently used.

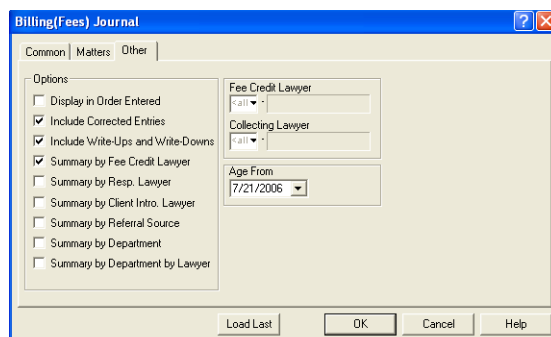


Exhibit 2-35. The Billing (Fees) Journal selection window displaying the Common Tab

- Options: If preferred, select one or more of the following:
- Display in Order Entered: To list invoices by entry number, select this check box.
To list invoices by date, deselect this check box.
 - Include Corrected Entries: To display invoices that have been removed, select this check box.
 - Include Write-Ups and Write-Downs: To include write-ups and write-downs in the invoice totals that have occurred prior to the end date of the reporting period, select this check box.
 - Summary by Fee Credit Lawyer: To include a Summary by Fee Credit Lawyer section on the report, select this check box.
 - Summary by Resp. Lawyer: To include a Summary by Responsible Lawyer section on the report, select this check box.
 - Summary by Client Intro. Lawyer: To include a Summary by Client Intro Lawyer section on the report, select this check box.
 - Summary by Referral Source: To include a Summary by Referral Type section on the report, select this check box.
 - Summary by Department: To include a Summary by Department section on the report, select this check box.
 - Summary by Lawyer by Department: To include a Summary by Lawyer by Department section on the report, select this check box.
- Fee Credit Lawyer: To list only invoices on which a specific lawyer has worked, type or select the lawyer nickname.
All invoices that include the selected lawyer as a Fee Credit Lawyer are listed regardless of who the responsible lawyer is for the matter.
- Collecting Lawyer: To list only invoices on which a certain lawyer is the collecting lawyer, type or select the lawyer nickname.
All invoices where the selected lawyer has been made the collecting lawyer are listed.
- Age From: To group invoices in an age category, type or select the date.
The category is calculated from the invoice date to the Age From date. The Age From date defaults to the period ending date.
The Age category is used by the Age From column to indicate the age for each invoice and by the Summary by Lawyer section to give a total of invoices by age.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Billing (Fees) Journal lists invoices by the A/R date of the invoice. Each invoice is sub-divided into fees, disbursements and taxes. Payments applied to the invoice are shown as reducing the outstanding balance of the invoice. The described report configuration uses the Default layout. The Billing (Fees) Journal also includes the Default with (dept and usr), Default with (dept), and Default with (usr) layouts.

| Date | Invoice | Client | Client Name | | | | | | | | A/R | |
|--------------|---------|--------|--------------------|--------------|----------------|---------------|---------------|-------------|-------------|-------------|----------------|-----|
| Entry# | Matter | Lawyer | Matter Description | Hours | Fees | Disbs | Tax | Receipts | Retainers | Paid | Balance | A/R |
| Dec 31/2005 | 167 | Law | Law, PC | | | | | | | | | |
| | 1298 | BJO | Law-002 | 0.00 | 0.00 | 500.00 | 225.00 | 0.00 | 0.00 | 0.00 | 1725.00 | <= |
| | | KE | | 10.00 | 1000.00 | | | | | | | |
| Total | | | | 10.00 | 1000.00 | 500.00 | 225.00 | 0.00 | 0.00 | 0.00 | 1725.00 | |

Exhibit 2-36. Excerpt from the Billing (Fees) Journal showing the Default layout.

- Date:** Displays the accounts receivable date for the invoice as determined at the time of billing.
- Entry#:** Displays the sequential entry number for the entry. This is the sort criteria used when running the report by Order Entered.
- Invoice:** Displays the invoice number assigned to the bill.
- Client, Client Name:** Displays the client nickname and the client's last/first or firm name respectively. Client appears on the top line of the invoice only.
- Matter, Matter Description:** Displays the matter nickname and matter description respectively. Matter appears on the second line of the invoice only.
- Lawyer:** If the work of more than one lawyer is included on an invoice, a separate line is accorded to each fee credit lawyer. The responsible or collecting lawyer for the matter always appears on the third line of the invoice below the client and matter nicknames. All disbursements and taxes are attributed to the responsible lawyer.
- Hours:** Displays the hours billed for time entries only. Hours do not increase/decrease if the hours are written up/down.
- Fees, Disbs, Tax:** Fees include time and fee entries. Columns may increase or decrease if write-ups or write-downs are performed on the invoice. Write-ups and write-downs are performed through the Change/Write Off Bill feature and the Register. The billing slug on the Client Ledger displays the amount of the original invoice.
For firms collecting GST and/or sales tax: Column combines GST and sales tax, if applicable, on both fees and disbursements. Columns can also be shown independently.
- Receipts:** Displays all payments made after the billing has been completed. The payments can be made through Receive Payment or Trust-to-General Transfer.
- Retainer:** Displays all payments made at the time of billing. The payments can be General Retainers or Trust-to-General transfers added on the Billing Information window.

The Billing (Fees) Journal includes the following summary sections:

| Summary Title | Appears when |
|---------------------------------|--------------------------------|
| Summary by Lawyer | Always appears. |
| Firm Summary | Always appears. |
| Summary by Fee Credit Lawyer | Optional, as selected by user. |
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Client Intro Lawyer | Optional, as selected by user. |
| Summary by Referral Source | Optional, as selected by user. |
| Summary by Department | Optional, as selected by user. |
| Summary by Lawyer by Department | Optional, as selected by user. |

Exhibit 2-37. Table of the summary sections provided by the Billing (Fees) Journal and when they appears

Drill Down

Since invoices in PCLaw are the result of a procedure rather than direct data entry, drilling down on any column on the Billing (Fees) Journal opens the Change/Write Off Bill window with information on that invoice filled in instead of a detailed report.

Reconciling the Billing (Fees) Journal

The chart below lists PCLaw reports that reconcile to the Billing (Fees) Journal, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters. A report with a start date other than 1/1/82 may exclude entries that are included on an invoice created prior to the start date. As a result, the reports will not reconcile.

| Billing (Fees) | Reconciles to | | Additional comments |
|----------------|--|-------------------------|--|
| Hours | Client Summary | Bld Hrs | For matter client, or firm |
| Fees | Client Ledger | Billed > Fees | For matter, client, or firm |
| | Client Summary | Bld Fees | For matter client, or firm |
| | Invoice Journal | Fees | Deselect Include Write-Ups and Write-Downs on Billing (Fees) Journal. |
| | Lawyer WIP Billing, & Collection Summary | Billings > Fees | For lawyer and firm. For calendar month only. Deselect Include Write-Ups and Write-Downs on Billing (Fees) Journal. For Accrual systems, less PWO of fees. |
| | Billing Realization report | Fees > Billed | For matter, lawyer and firm. Select Include Write-Ups and Write-Downs and Billing (Fees) Journal. Deselect Exclude Matters with Zero Time on Billing Realization report. |
| Disbs | Client Ledger | Billed > Disbs | For matter, client, or firm |
| | Client Summary | Bld Disb | For matter client, or firm |
| | Invoice Journal | Disbs | Deselect Include Write-Ups and Write-Downs on Billing (Fees) Journal. |
| Tax | Client Ledger | Billed > Tax | For matter, client, or firm |
| | Client Summary | Taxes | For matter client, or firm |
| | Invoice Journal | GST & Sales tax | Select Show Tax Detail on Billing (Fees) Journal |
| Paid | Client Ledger | Billed > Receipts | For matter, client, or firm |
| | Payment Allocation Listing | Total | |
| Outstanding | Client Ledger | Billed > Balances > A/R | For matter, client, or firm |
| | Client Summary | A/R Bal | For matter, client, or firm |
| | Matter Status | A/R | For matter only |
| | Receivables by Client | Total | For matter, client, or firm |
| | Receivables by Lawyer | Firm Totals > Total | |
| | Accounts Receivables (1200) | Closing Balance | For Accrual Account methods only |

| Billing (Fees) | Reconciles to | | Additional comments |
|--|-------------------|------------------------------------|---|
| Outstanding < 30 | Cash Flow Planner | Accounts Receivable > Current | Run BFJ for no start date. End date same as Cash Flow Planner |
| Outstanding 31 - 60 Days | | Accounts Receivable > 31 - 60 Days | |
| Outstanding 61 < 90 Days | | Accounts Receivable > 61 - 90 Days | |
| Outstanding 91 - 120 Days + > 120 Days | | Accounts Receivable > Over 90 Days | |
| Firm Summary > Billed > Total | Invoice Journal | Total | |

Exhibit 2-38. Table displaying the different reports and their sections that reconcile to the Billing (Fees) Journal

The Billing (Fees) Journal may not reconcile to the Billing by Lawyer report for the Billing (Fees) Journal does not include purged matters. Write-offs affect the Billing (Fees) Journal as per the invoice date, while they affect the Billing by Lawyer for the date of the write-off.

The Billing (Fees) Journal will only reconcile with the Billed Total on the Client Fees Listing if both reports are run for all dates. The Client Fees Listing marks a fee entry as being billed, whether or not the billing of the fee occurred during the report period. The Billing (Fees) Journal only reports fees billed during the report period.

Invoice Journal

The Invoice Journal displays invoices as billed, with the amount for fees, disbursements and taxes appearing as they did on the invoice. Write-downs are shown separately. The user has the option to display invoices by fee credit lawyer. Payments to invoices are not provided.

What Entries Appear on the Journal

Invoices appear on the Invoice Journal through the following features:

- Create Bill
- Quick Bill
- Release Bill
- Matter Opening Balances.

Time entries and fee adjustments made at billing are included in the invoice amount.

Write-Offs appear on the Invoice Journal through the following features:

- Change/Write Off Bill
- Register > Invoice/Ledger tab
- Matter Manager > Ledger tab.

Invoices can be removed from the Invoice Journal using the following features:

- Undo Bill
- Register > Invoice/Ledger tab.

Removed invoices can still be viewed on the report by selecting Include Corrected Entries. Invoices cannot be removed through Change/Write Off Bill.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Journal > Invoice > Common Tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

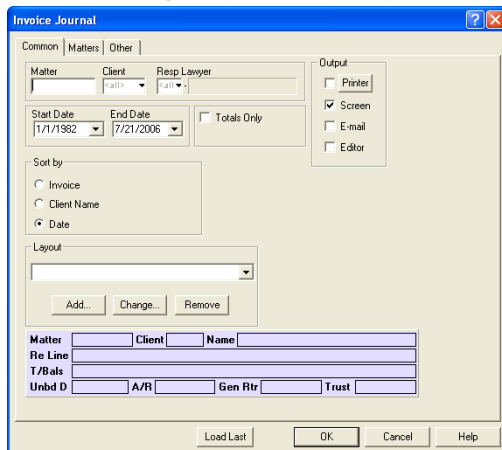


Exhibit 2-39. The Common tab of the Invoice Journal

- Matter:** To view invoices for a single matter, type or select the matter name.
- Client:** To view invoices for a specific client, type or select the client name.
- Resp Lawyer:** To view only invoices for matters assigned to a specific responsible lawyer, in the box, type or select the lawyer.
- When is run by responsible lawyer, all invoices for matters of the responsible lawyer are included on the report. All fees are credited to the responsible lawyer. Allocations to fee credit lawyers are not displayed unless Show Allocations to Lawyer is selected.
- Start Date:** To view only invoices with an A/R date after a specified date, select the date.
- End Date:** To view only invoices with an A/R date prior to a specified date, select the date.

- Totals Only: To display only a firm totals line, as well as any summary sections selected under the Other tab, select this check box.
- Sort by: Select one of the following:
 - Client Name: To list invoices alphabetically by client last name or firm name, select this option.
 - Invoice: To list invoices by invoice number, select this option.
 - Date: To list invoices by the invoice creation date, select this option.
- Layout: To produce a customized General Bank Journal, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Other Tab

Pull-down menu: **Reports > Journal > Invoice > Other Tab**

The Other tab displays report options that may not be as frequently used.

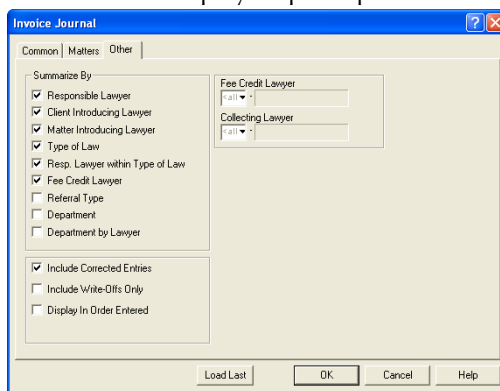


Exhibit 2-40. The Invoice Journal Selection window displaying the Other Tab

- Summarize By: If preferred, select one or more of the following:
 - Responsible Lawyer: To include a Summary by Responsible Lawyer, select this check box.
 - Client Introducing Lawyer: To include a Summary by Client Introducing Lawyer, select this check box.
 - Matter Introducing Lawyer: For PCLawPro and PCLawPro Enterprise: To include a Summary by Matter Introducing Lawyer, select this check box.
 - Type of Law: To include a Summary by Type of Law, select this check box.
 - Resp. Lawyer within Type of Law: To include a Summary by Responsible Lawyer by Type of Law, select this check box.
 - Fee Credit Lawyer: To include a Summary by Fee Credit Lawyer, select this check box.
 - Referral Type: To include a Summary by Referral Type, select this check box.
 - Department: To include a Summary by Department, select this check box.
 - Department by Lawyer: To include a Summary by Lawyer by Department, select this check box.
- Include Corrected Entries: To display invoices that have been removed, select this check box.

Include Write-Offs Only: To display only invoices with write-ups or write-downs, select this check box.

Fee Credit Lawyer: To list only invoices on which a specific lawyer has worked, type or select the lawyer nickname.

Collecting Lawyer: To list only invoices on which a certain lawyer is the collecting lawyer, type or select the lawyer nickname.

All invoices where the selected lawyer had been made the collecting lawyer, are listed.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Invoice Journal lists invoices by their value when the invoice was first created. Write-offs are listed separately and are included in the Total column only. The Invoice Journal does not show the amount of the invoice that is currently outstanding. The described report configuration uses the Default layout. The Invoice journal also includes Default with (Fee Crdt Alloc) and Default with (Mat Int Alloc) layouts.

| Date | Entry # | Inv # | Client No | Name | Fees | Disbs | GST | Sales Tax | Write-offs | Total |
|-------------|---------|-------|-----------|---------------------|-----------|--------|----------|-----------|------------|---------|
| | | | Matter No | Description | | | | | | |
| | | | | CL Intro | Mat Intro | Resp | Law Type | | | |
| Jun 15/2003 | 19 | 9 | | Hardy | 800.00 | 350.00 | 80.50 | 98.44 | 0.00 | 1328.94 |
| | 115 | 9 | | Hardy Swim Club vs. | | | | | | |
| | | | | JWH JM JWH lit | | | | | | |
| | | | | Firm Total: | 800.00 | 350.00 | 80.50 | 98.44 | 0.00 | 1328.94 |

Exhibit 2-41. Excerpt from the Invoice Journal showing the Default layout.

If the work of more than one lawyer is included on an invoice, a separate line is accorded to each fee credit lawyer on the Default with (Fee Crdt Alloc) or the Default with (Mat Int Alloc) layouts. The responsible or collecting lawyer for the matter always appears on the first line of the invoice. All disbursements and taxes are attributed to the responsible lawyer.

Date: Displays the accounts receivable date for the invoice from the time of billing.

Entry#: Displays the sequential entry number for the entry. This is the sort criteria used when running the report by Order Entered.

Invoice: Displays the invoice number assigned to the bill.

Client, Client Name: Displays the client nickname and the client's last/first or firm name respectively. Client appears on the top line of the invoice only.

Matter, Matter Description: Displays the matter nickname and matter description respectively. Matter appears on the second line of the invoice only.

CL Intro: Lists the client introducing lawyer for the matter.

Resp: Lists the responsible lawyer for the matter.

Law Type: Lists the type of law for the matter.

Fees: Displays the fee amount from the original invoice.

Disbs: Displays the disbursement amount from the original invoice.

GST, Sales Tax: For firms collecting GST and/or Sales Tax: Taxes are displayed in separate columns. The GST and sales tax amounts are for both fees and disbursements.

Write-offs: Write-offs are allocated to each fee credit lawyer according to their fee percentage on the invoice, unless specific allocations were assigned during the write-off procedure. Use the Default with (Fee Crdt Alloc) layout to see the separation of write-offs.

For PCLawPro and PCLawPro Enterprise: When using the Default with (Mat Int Alloc) layout PCLawPro allocates write-offs according to the percentages assigned to the matter introducing lawyer in Matter Manager.

Totals: Displays the current value of the invoice, fees + disbursements - write-offs.

The Invoice Journal includes the following summary sections:

| Summary Title | Appears when |
|--|--|
| Summary by Fee Credit Lawyer | Optional, as selected by user. |
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Client Introducing Lawyer | Optional, as selected by user. |
| Summary by Matter Introducing Lawyer | Optional, as selected by user. <i>For PCLawPro and PCLawPro Enterprise only.</i> |
| Summary by Type of Law | Optional, as selected by user. |
| Summary by Responsible Lawyer by Type of Law | Optional, as selected by user. |
| Summary by Referral Type | Optional, as selected by user. |
| Summary by Department | Optional, as selected by user. |
| Summary by Lawyer by Department | Optional, as selected by user. |

Exhibit 2-42. Table of the summary sections provided by the Invoice Journal and when they appear

Drill Down

Since invoices in PCLaw represent the result of a procedure rather in straight data entry, drilling down on any column on the Invoice Journal opens the Change/Write Off Bill window with information on that invoice filled in.

Reconciling the Invoice Journal

Most items on the Invoice Journal can reconcile to other reports, whether the report is run by matter, client, or firm.

The below chart lists PCLaw reports that reconcile to the Invoice Journal, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters. A report with a start date other than 1/1/1982 may exclude entries that are included on an invoice created after the start date. As a result, the reports will not reconcile.

| Invoice Journal | Reconciles to | | Additional comments |
|-----------------|------------------------|-------------------------------|--|
| Fees | Client Ledger | Billed > Fees | For matter, client, or firm |
| | Client Summary | Bld Fees | For matter client, or firm |
| | Billing (Fees) Journal | Fees | Deselect Include Write-Ups and Write-Downs on Billing (Fees) Journal |
| Disbs | Client Ledger | Billed > Disbs | For matter, client, or firm |
| | Client Summary | Bld Disb | For matter client, or firm |
| | Billing (Fees) Journal | Disbs | Deselect Include Write-Ups and Write-Downs on Billing (Fees) Journal |
| Tax | Client Ledger | Billed > Tax | For matter, client, or firm |
| | Client Summary | Taxes | For matter client, or firm |
| | Billing (Fees) Journal | GST & Sales tax | Select Show Tax Detail on Billing (Fees) Journal |
| Write-Offs | Write Up/Down Journal | Change | For matter, client, or firm |
| Total | Billing (Fees) Journal | Firm Summary > Billed > Total | Include Write-Ups and Write-Downs must be selected on Billing (Fees) Journal |

Exhibit 2-43. Table displaying the different reports and their sections that reconcile to the Invoice Journal

Write Up/Down Journal

The Write Up/Down Journal displays changes to invoices that occur after the time of billing. Each write-down is listed separately. Included for each record are the invoice amounts prior to the write down, the write down value, and the new invoice totals. The write down is further separated into lawyer fee allocations, disbursements and taxes.

What Entries Appear on the Journal

Each adjustment to an invoice is reflected on the Write Up/Down Journal as a separate entry. An invoice amount can be changed or written down to zero through the following features:

Change/Write Off Bill **Register > Invoice/Ledger tabs** **Matter Manager > Ledger tab.**

For the Accrual accounting method, provisional write-offs to invoices can also appear on the report if the Include Provision for Write-Offs option is selected. Provisional write-off entries performed through the following features are displayed on the Write Up/Down Journal:

Provisional Write Off Bill **Reverse Provision For Write Off.**

Removed write-offs can still be viewed on the report by selecting Include Corrected Entries.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Journal > Write Up/Down > Common Tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

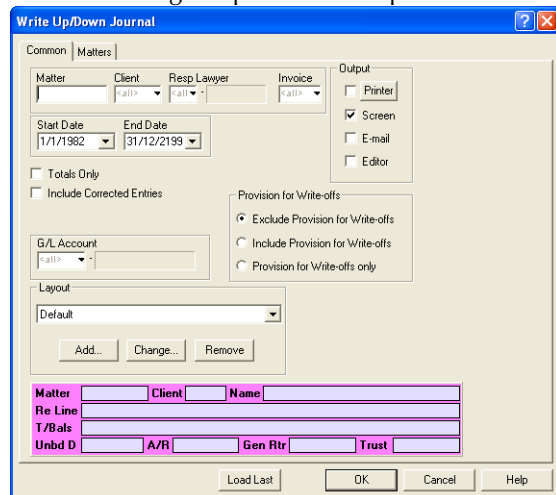


Exhibit 2-44. The Common tab of the Write Up/Down Journal

Matter: To view only write ups/downs for a single matter, type or select the matter nickname.

Client: To view only write ups/downs for a specific client, type or select the client name.

Resp Lawyer: To view only write ups/downs for a responsible lawyer, type or select the lawyer.

When the report is run by responsible lawyer, all write ups/downs for matters belonging to the responsible lawyer are included on the report. Allocations and write ups/downs to fee credit lawyers are displayed for each entry.

Invoice: To view the history of write ups/downs to a single invoice, type or select the invoice number.

Start Date: To view write ups/downs on or after a specified date, select the date.

End Date: To view write ups/downs on or prior to a specified date, select the date.

Totals Only: To display only the summary sections, select this check box.

Include Corrected Entries: To display write ups/downs that have been removed, select this check box.

Provision for Write-offs: *For Accrual accounting systems only:* Select one of the following:

Exclude Provision for Write-offs: To not display provisional write-offs on the report, select this option.

Include Provision for Write-offs: To display provisional write-offs on the report, select this option.

Provision for Write-offs only: To display provisional write-offs on the report and not display conventional write-offs, select this option.

Layout: In the Layout area, to produce a customized Write Up/Down Journal, select the layout. To add or change a layout, see Customizing Reports in Chapter 10.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Write Up/Down Journal lists all instances of write ups/downs. If an invoice has been adjusted more than once, each write up/down is listed individually. The described customizable report uses the Default layout. The Default with (usr) layout is also provided

| Client/Matter | | | | WO/Adjustment Information | | | | |
|---------------|-------|---|------------------|---------------------------|---------------|----------------|------|-------------|
| Date | Inv# | Inv Date | | Original | New | Change | G/L | Acct |
| Entry# | Task | Explanation | Item | | | | | |
| 9 | Hardy | | | | | | | |
| 9 | | Hardy Swim Club vs. Acme Pool Cleaning Services | | | | | | |
| Jul 28/2003 | 19 | Jun 15/2003 | Disb - Sales Tax | 29.96 | 21.96 | -8.00 | 2450 | - Sales Tax |
| 621 | WD | Goodwill with client | Fees - Sales Tax | 68.48 | 51.36 | -17.12 | 2450 | - Sales Tax |
| | | | Disb - GST | 24.50 | 17.50 | -7.00 | 2400 | - GST Payab |
| | | | Fees - GST | 56.00 | 42.00 | -14.00 | 2400 | - GST Payab |
| | | | Disbursements | 350.00 | 250.00 | -100.00 | 5065 | - Bad Debt |
| | | | Fees - CLM | 125.00 | 93.75 | -31.25 | 5060 | - Bad Debt |
| | | | Fees - DS | 100.00 | 75.00 | -25.00 | 5060 | - Bad Debt |
| | | | Fees - JWH | 400.00 | 300.00 | -100.00 | 5060 | - Bad Debt |
| | | | Fees - RL | 175.00 | 131.25 | -43.75 | 5060 | - Bad Debt |
| | | | Total: | 1328.94 | 982.82 | -346.12 | | |

Exhibit 2-45. Excerpt from the Write Up/Down Journal

Date: Entries are sorted by write up/down date.

Inv, Inv Date: Lists the number and date of the original invoice.

Task: Displays selected code from the write up/down entry.

Explanation: Displays explanation from the write up/down entry.

Item: The write up/down displays separately, fees allocated to each lawyer, disbursements, GST on fees, sales tax on fees, GST on disbursements, and sales tax on disbursements.

Original: If the write up/down is the first adjustment of an invoice, this column displays the original values for the invoice. On any subsequent adjustments, the Original column displays the value of the invoice prior to the current adjustment.

New: Displays the new value of the invoice after the write up/down.

Change: Displays the value of the write up/down. A positive value indicates a write up, a negative value indicates a write down.

G/L Acct: Displays the g/l accounts where the write up/down is allocated.

The Write Up/Down Journal includes the following summary sections:

| Summary Title | Appears when |
|--------------------------------|-----------------|
| Firm Totals | Always appears. |
| G/L Account Summary | Always appears. |
| Task Code by Fee Credit Lawyer | Always appears. |
| Fee Credit Lawyer by Task Code | Always appears. |

Exhibit 2-46. Table of the summary sections provided by the Write Up/Down Journal and when they appear

Drill Down

The Write Up/Down Journal allows drill down in the following areas:

| Drill down on | Opens the following window |
|-------------------------------|----------------------------|
| non-provisional write up/down | Change/Write Off Bill |

Exhibit 2-47. Table displaying fields where drill down is enabled and the reports or features that are opened

Drill downs are not permitted on corrected and provisional write-off entries.

Reconciling the Write Up/Down Journal

The chart below lists PCLaw reports that reconcile to the Write Up/Down Journal, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Write Up/Down Journal | Reconciles to | | Additional comments |
|-----------------------|---|--|---|
| Total | Invoice Journal | Write-Offs column > Total | Provision for Write-Offs are not included in summary sections |
| | Lawyer WIP, Billing, & Collection Summary | Sum of Write-offs Fees and Write-offs Disb + Tax columns | For firm only |

Exhibit 2-48. Table displaying the different reports and their sections that reconcile to the Write Up/Down Journal

The Write Up/Down Journal does not reconcile to the Invoice Journal for the Invoice Journal does not display write ups/downs of disbursements or taxes separately but instead includes those values with the default responsible, assigned, introducing lawyer or type of law for the matter.

The Write Up/Down Journal does not reconcile to the Client WIP, Billing, & Collection Summary for write-offs are included on the Client WIP, Billing, & Collection Summary according to the date of the invoice that the write-off applies. Furthermore, the Write Up/Down Journal summarizes by fee credit lawyer and task code while the Client WIP, Billing, & Collection Summary summarizes by responsible lawyer, introducing lawyer and type of law.

The Write Up/Down Journal does not reconcile to the Lawyer WIP, Billing, & Collection Summary for individual matters or invoices as the Lawyer WIP, Billing, & Collection Summary summarizes by date only.

3

Client Reports

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Client Report Overview

| | Report | Run the Report By | What it Does |
|---|-----------------------------------|---|--|
| PCLaw and PCLaw Plus for non-Australian countries PCLaw and PCLaw+ for Australia PCLawPro and PCLawPro Enterprise | Client Accounting Ledger | matter/client resp lawyer | Lists by matter within client an accounting history for disbursements, trust, billing, and payments |
| | Client Ledger | matter/client resp lawyer working lawyer | Lists an accounting history by matter of opening balances, disbursements, time/fees, trust, billing and payments. |
| | Client Summary | matter/client resp lawyer working lawyer* | Lists summary totals for trust, billed and unbilled fees and disbursements, and matter information. |
| | Client Fees Listing | matter/client resp lawyer working lawyer* | Lists by matter within client the time and flat fees entered and the current billing status of each entry. |
| | Client Trust Listing | matter/client resp lawyer | Lists the balance in each trust account for each matter. The report also shows the date of the last trust transaction. |
| | Client Trust Ledger | matter/client resp lawyer | List trust account balances in separate receipt and disbursement columns. Lists running balance for each trust account for each matter. |
| | Work-in-Progress | matter/client resp lawyer working lawyer* | Lists aged details and a summary of unbilled fees and disbursements by matter within client. |
| | Disbursement Analysis & Interest | matter/client resp lawyer | Lists client disbursements by matter in three different report formats. |
| | List of Clients | matter/client resp lawyer other staff referral type | Lists clients and associated matters. |
| | Matter Status report | matter/client resp lawyer | Use this report to show, for each matter, details about the last document, file, or e-mail associated with the matter, the last time or fee entry, and the last date the matter was billed. |
| | Closed Files report | matter/client resp lawyer file location | Lists the closed file date, closed file number and file location for each closed matter. |
| | File Location report | matter/client resp lawyer file location | Lists the location of each matter including file opening and closing dates. |
| | Matter Change Log | matter/client | Tracks all additions and changes made to matters in PCLaw, including the user who made the changes. |
| | WIP Summary by Responsible Lawyer | matter/client resp lawyer working lawyer* | Lists an aged summary of unbilled fees by responsible lawyer by client/matter. |
| | Partner Alert report | time, expense, A/R or trust parameters | Lists matters with no time entries for a specified number of days, or unbilled time, unbilled disbursements, accounts receivable or trust balances exceeding a specified amount or number of days. |

Exhibit 3-1. Table listing client reports, their defining parameters, and what the report displays

Client Ledger

The Client Ledger lists transactions by matter, including opening balances, disbursements, time and fees, billing, and payments. All accounting history pertaining to the matter is contained on the Client Ledger. The report can be created by matter, client, or responsible lawyer, for all dates or a specific period. A summarized ledger displays only matter and firm totals or firm totals only. Options allow the user to view only time entries, disbursements, receipts, trust entries or billed items.

What Entries Appear on the Client Ledger

The following table lists PCLaw features that add or modify entries on the client ledger.

| Data Entry Window | Fees | Disb | Receipts | Trust | Billing |
|---------------------------|---------------------------|-------------------------|-------------------|--------------------|-------------------|
| General Check | | add | | | |
| Receive Payment | | | add | | |
| General Retainer | | | add | | |
| Release Check | | add | | | |
| Trust Check | | | | add disb | |
| Trust Receipt | | | | add receipt | |
| Matter-to-Matter Transfer | | | | add disb/rcpt | |
| Bank-to-Bank Transfer | | | | add disb/rcpt | |
| Trust-to-General Transfer | | add | | add disb | |
| Release Trust Check | | | | add disb | |
| New/Open Payable | | add | | | |
| Quick Timer/PCLaw Timers | add time entry | | | | |
| Time Sheet | add time entry | | | | |
| Fee Sheet | add fee entry | | | | |
| Expense Recovery | | add | | | |
| Transaction Levy | | add | | | |
| Global Change Time | modify time/ fee entry | | | | |
| Matter Opening Balances | fee opening balance | disb opening balance | prior payments | opening balance | prior invoices |
| Appointment Sheet | add time entry | | | | |
| Phone Call | add time entry | | | | |
| Web Timer | add time entry | | | | |
| Calendar | add time entry | | | | |
| Quick Bill | add fee entry | add | add | | add |
| Bill | add time/fees | add | add | add disb | add |
| Release Bill | add time/ fees | add | add | add disb | add |
| Change/Write Off Bill | fee adjustment | disb adj | | | |

Exhibit 3-2. Table displaying transactions that appear on the Client Ledger and the feature by which they appear

The Common Tab

Pull-down menu: Reports > Client > Ledger > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

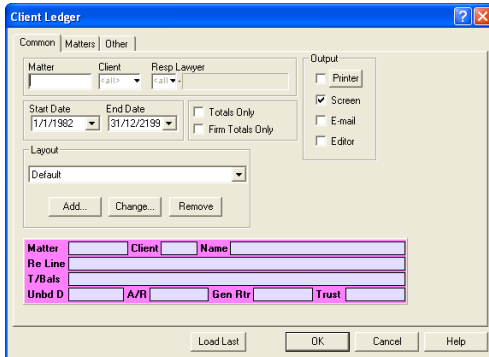


Exhibit 3-3. The Common tab of the Client Ledger

- Matter:** To view records for a single matter, type or select the matter nickname. A matter summary appears at the bottom of the window.
- Client:** To view records for matters assigned to one client, type or select the client name. Details are displayed for each matter. Client totals are included at the bottom of the report.
- Resp Lawyer:** To view records for matters assigned to a responsible lawyer, select the lawyer nickname.
- Start Date:** To view records for matters posted on or after a specific date, select the date.
- End Date:** To view records for matters posted on or prior to a specific date, select the date.
- Totals Only:** To display only matter and firm totals, select this check box.
- Firm Totals Only:** To display only firm totals, select this check box.
- Layout:** In the Layout area, to produce a customized Client Ledger, select the layout. To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Client > Ledger > Other Tab

The Other tab displays report options that are not as frequently used.

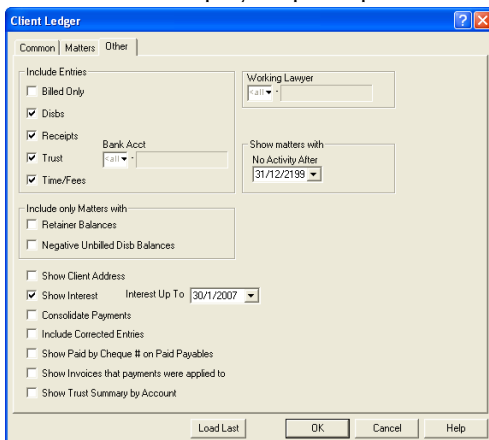


Exhibit 3-4. The Other tab of the Client Ledger

Include Entries: Select one or more of the following:

Billed Only: To display only billed transactions, select this check box.

Disbs: To display client costs, select this check box.

Receipts: To display Receive Payments and General Retainers, select this check box.

Trust: To display trust checks and receipts, select this check box.

To display trust entries for one bank account only, in the **Bank Acct** box, type or select the account nickname.

Time/Fees: To display time and fee entries, select this check box.

Include only Matters with: If preferred, select one or more of the following options:

Retainer Balances: To create ledgers only for matters that have a general retainer balance, select this check box.

If only one matter for a multi-mattered client has a retainer balance, only the ledger for that matter is created.

Negative Unbilled Disb Balance: To create ledgers only for matters with a negative balance for unbilled disbursements, select this check box.

Only matters with an overall negative unbilled disbursement balance are included on the report. If a matter contains a negative unbilled disbursement but the overall unbilled disbursement balance is positive, that matter is not included on the report.

Show Client Address: To include the client street address, city, and postal code, select this check box.

The client number and name, matter nickname and description appear on the ledger regardless whether or not the check box is selected.

Show Interest: To include interest owing and paid on the Client Ledger, select this check box. The Interest Up to box becomes available.

Interest Up To: To set an ending calculation date for interest, type or select the date.

Interest owing is displayed in the billing slug and the matter totals section. Interest Paid is displayed in the explanation for payments received and in the matters total section. For more information on how interest appears on the Client Ledger.

Consolidate Payments: To show payments without allocations to fees, disbursements or taxes, select this check box.

Include Corrected Entries: To include transactions that have since been modified, select this check box.

Show Paid by Check # on Paid Payable: To display in the explanation, the check number for disbursements created and paid through Accounts Payable, select this check box.

Show Invoices that payments were applied to: To display in the explanation, the invoice number where a payment was allocated, select this check box.

Show Trust Summary by Account: To display in the matter and firm totals section, balances for each trust bank account, select this check box.

Working Lawyer: To show only transactions for a specific working lawyer, type or select the lawyer nickname.

No Activity After: In the Show matters with area, to include only matters with no transactions after a specific date, type or select the date.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Client Ledger lists fee, disbursement, billing, payment and trust information for matters. The described customizable report uses the Default layout. The Default with (usr) layout is also provided

| Date | Received From/Paid To | Che# | General | Bld | Trust | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-------|---------|---------|-----------------------|---------|----------|----------|-------|---------|--------|--|--|--|----------|--|------|-------|-------|---------|---------|--------|-------|----------|-------|-------|--------|------|------|------|------|---------|--------|--------|---------|------|---------|----------|------|------|------|------|---------|--------|--------|---------|------|---------|
| Entry# | Explanation | Rcpt# | Disbs | Inv# | Disbs | Balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | Lea, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | Lea Bookkeepers vs. Refurbished Calculators R Us Company | | | | JWH - J. White | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 1/2003 | Lawyer: JWH 3.00 Hrs X 150.00 | | | 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1529 Initial Meeting with Client | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 2/2003 | Lea | 12 | | 153 | 1 | 5000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1532 Initial retainer | | | | | 5000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 3/2003 | Expense Recovery | 00072 | 1500.00 | 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1530 Cost of retaining a refurbished calculator expert | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 5/2003 | Lea | 00172 | 750.00 | 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1534 RET - Prepayment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 9/2003 | Billing on Invoice 153 | | 0.00 | 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1535 FEES 450.00 DISBS 1500.00 TAXES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 136.50 SALES TAX 166.92 RCPTS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 750.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 9/2003 | Taxes on Invoice 153 | | | 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1536 Taxes on Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 9/2003 | Taxes on Disbursements 153 | | 105.00 | 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1537 Taxes on Disbursements | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 9/2003 | Taxes on Invoice 153 | | | 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1538 Sales Tax on Invoice 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 9/2003 | Taxes on Disbursements | | 128.40 | 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1539 Sales Tax on Invoice 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 9/2003 | Test Canada v5 | 105 | | | 1 | 1503.42 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1541 Payment for invoice: 153 | | | | | 3496.58 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct 9/2003 | Transferred from Trust | 00173 | 1503.42 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1543 PMT - Payment for invoice: 153 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="4">UNBILLED</th> <th colspan="4">BILLED</th> <th colspan="2">BALANCES</th> </tr> <tr> <th>CHE+</th> <th>RECOV</th> <th>FEES+</th> <th>= TOTAL</th> <th>DISBS +</th> <th>FEES +</th> <th>TAX -</th> <th>RECEIPTS</th> <th>= A/R</th> <th>TRUST</th> </tr> </thead> <tbody> <tr> <td>PERIOD</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>1500.00</td> <td>450.00</td> <td>303.42</td> <td>2253.42</td> <td>0.00</td> <td>3496.58</td> </tr> <tr> <td>END DATE</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>1500.00</td> <td>450.00</td> <td>303.42</td> <td>2253.42</td> <td>0.00</td> <td>3496.58</td> </tr> </tbody> </table> | | | | | | | UNBILLED | | | | BILLED | | | | BALANCES | | CHE+ | RECOV | FEES+ | = TOTAL | DISBS + | FEES + | TAX - | RECEIPTS | = A/R | TRUST | PERIOD | 0.00 | 0.00 | 0.00 | 0.00 | 1500.00 | 450.00 | 303.42 | 2253.42 | 0.00 | 3496.58 | END DATE | 0.00 | 0.00 | 0.00 | 0.00 | 1500.00 | 450.00 | 303.42 | 2253.42 | 0.00 | 3496.58 |
| UNBILLED | | | | BILLED | | | | BALANCES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CHE+ | RECOV | FEES+ | = TOTAL | DISBS + | FEES + | TAX - | RECEIPTS | = A/R | TRUST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PERIOD | 0.00 | 0.00 | 0.00 | 0.00 | 1500.00 | 450.00 | 303.42 | 2253.42 | 0.00 | 3496.58 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| END DATE | 0.00 | 0.00 | 0.00 | 0.00 | 1500.00 | 450.00 | 303.42 | 2253.42 | 0.00 | 3496.58 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Exhibit 3-5. Excerpt from the Client Ledger

The header for each ledger contains the client number and name, matter nickname and description, and the responsible lawyer for the matter.

Date: Displays the date the transaction was posted.

Entry #: Displays the entry number automatically assigned to the transaction.

Received From/Paid To: Displays the contents of the Received From or To boxes for all receipts and checks, the working lawyer, rate, and hours for time entries, or default transaction descriptions for billing, trust transfers, and interest.

Explanation: Displays the contents of the explanation box from the matter allocation section of the respective data entry window. If Show Paid by Check # on Paid Payables is enabled, a 'Paid by Check #' notation is included in the explanation for any disbursements created and paid through Accounts Payable. If Show Invoices that Payments were Applied to is enabled, a 'PMT - Inv # Amount \$\$\$' notation appears in the explanation for any payments allocated to one or more invoices.

Che#/Rec#: Lists check, A/P invoice, reference, or receipt numbers for general check, new payables, receive payment and general retainers, or client expense recovery features.

General Rcpts: Lists payments, general retainers, and general retainer re-allocation amounts.

General > Disbs: Lists general check and A/P allocations of client costs, and client expense recoveries. When an invoice is created, GST and sales tax charged to disbursements appear in the column. Write-ups and write-downs to disbursements or taxes on disbursements through the Change/Write Off Bill feature are also included in the column.

Fees: Lists time and fee entries, and fee adjustments at the time of billing. When an invoice is created, GST and sales tax on fees appear in the column. Write-ups and write-downs to fees or taxes on fees through the Change/Write Off Bill feature are also included in the column.

Bld Inv#: When a transaction is included on an invoice, the invoice number appears on the transaction line in this column.

- Acc:** For every trust transaction, the trust account number in which the transaction is posted is displayed in this column.
- Trust > Rcpts:** Lists trust receipts and incoming transfers.
- Trust > Disbs:** Trust checks and outgoing transfers are listed under the column.
- Balance:** Displays the running trust balance for the matter. The running balance includes trust transactions that occur prior to the start date of the report. Balances in separate trust accounts are not differentiated in the Balance column nor in the matter totals.

The Matter and Firm Summary sections are divided into Unbilled and Billed totals for fees and disbursements. Unbilled disbursements are further sub-divided into Che and Recov. Che balances consists of matter allocations from the general check and accounts payable features. Recov consists of matter allocations from the Expense Recovery feature.

Balances for General Retainers, Interest Paid, and Interest Due are provided in both the Matter Summary and Firm Summary sections.

The Client Ledger includes the following summary sections:

| Summary Title | Appears when |
|--------------------------|----------------------|
| Matter Totals | Always appears. |
| Firm Totals | Always appears. |
| Trust Summary by Account | As selected by user. |

Exhibit 3-6. Table of the summary sections provided by the Client Ledger and when they appear

Drill Down

The Client Ledger allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------------|---------------------------------|
| Matter Information | Open Matter |
| Unbilled Time | Correct Time Entry |
| Unbilled Fees | Correct Fee Entry |
| General Check Allocation | Correct General Check |
| Expense Recovery | Correct Expense Recovery |
| Billing Slug | Change Bill |
| Receive Payment | Correct General-Receive Payment |
| Write Up/Down | Change Bill |
| Trust Check | Correct Trust Check |
| Trust Receipt | Correct Trust Receipt |
| Matter-to-matter transfer | Correct Trust Matter to Matter |
| Bank-to-Bank Transfer | Correct Trust Bank to Bank |
| Trust-to-General Transfer | Correct Trust-to-General |
| General Retainer | Correct General Retainer |

Exhibit 3-7. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Client Ledger

The chart below lists PCLaw reports that reconcile to the Client Ledger, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Client Ledger | Reconciles to | | Additional comments |
|------------------------|---|-----------------------|---|
| Unbilled > Che + Recov | Client Acc'ting Ledger | Disb | For matter, client, or firm. |
| | Client Summary | Unbd Disb | For matter, client, or firm. Start date for Client Ledger must be 1/1/82. |
| | Work-in-Progress | Unbilled Disb > Total | For matter, client, or firm. |
| | Matter Status | Unbd Disbs | For matter only |
| Unbilled > Fees | Client Summary | Unbd Fees | For matter, client, or firm. Start date for Client Ledger must be 1/1/82. |
| | Client Fees Listing | Amount > Unbilled | No matter or client totals when report is run for the firm. |
| | Work-in-Progress | Fees | For matter, client, or firm. |
| | Matter Status | Unbd Fees | For matter only |
| | Client WIP, Billing, & Collection Summary | W.I.P. Time | For matter, lawyer, or firm. |
| Unbilled > Total | Work-in-Progress | Total > Total | For matter, client, or firm. |
| Billed > Disb | Client Summary | Bld Disbs | For matter, client or firm. Start Date for Client Ledger must be 1/1/82 |
| | Billing (Fees) Journal | Billed > Disbs | For matter, client or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| | Invoice Journal | Disbs | For matter, client, or firm. Start Date for both reports must be 1/1/82. |
| Billed > Fees | Client Summary | Bld Fees | For matter, client or firm. Start Date for Client Ledger must be 1/1/82. |
| | Client Acc'ting Ledger | Fees | For matter, client or firm. Billed fees appear as a negative value on Client Accounting Ledger. |
| | Billing (Fees) Journal | Billed > Fees | For matter, client or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| | Invoice Journal | Fees | For matter, client, or firm. Start Date for both reports must be 1/1/82. |
| Billed > Tax | Client Summary | Taxes | For matter, client, or firm. Start Date for Client Ledger must be 1/1/82. |
| | Billing (Fees) Journal | Tax | For matter, client, or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates |
| | Invoice Journal | Fees | For matter, client, or firm. Run reports for all dates. |
| Billed > Receipts | Billing (Fees) Journal | Paid | For matter, client, or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| | Payment Allocation Listing | Total | For matter, client, or firm. |

| Client Ledger | Reconciles to | | Additional comments |
|-------------------|----------------------------|----------------------------------|---|
| Balances > A/R | Client Acc'ting Ledger | A/R > Totals for Report Period | For matter, client, or firm. |
| | Client Summary | A/R Bal | For matter, client, or firm. Start Date for Client Ledger must be 1/1/82 |
| | Matter Status | A/R | For matter only |
| | Billing (Fees) | Outstanding | For matter, client, or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| | Invoice Journal | Total | For matter, client, or firm. Start Date for both reports must be 1/1/82. |
| | Receivables by Client | Total | For matter, client, or firm. Start date for both reports must be 1/1/82. |
| | Receivables by Lawyer | Firm Totals > Total | For firm only |
| | Accounts Receivable (1200) | Closing Balance | For Accrual Accounting method only. |
| Balances > Trust | Client Acc'ting Ledger | Trust > Totals for Report Period | For matter, client, or firm. |
| | Client Summary | Trust Balance | For matter, client, or firm. Start Date for Client Ledger must be 1/1/82. |
| | Client Trust Listing | Matter Total | For matter, client, or firm. |
| | Client Trust Ledger | Matter Total | For matter, client, or firm. |
| | Matter Status | Trust | For matter only. For all accounts only. |
| General Retainers | Client Acc'ting Ledger | Retainer | For matter, client, and firm. |
| | Client Summary | Retainers | For matter, client, and firm. Start Date for Client Ledger must be 1/1/82. |
| | Matter Status | Retainer | For matter only. |
| Interest Paid | Client Summary | Interest Paid | For matter, client, and firm. Start Date for Client Ledger must be 1/1/82 |
| Interest Due | Client Summary | Retainers | For matter, client, and firm. Start Date for Client Ledger must be 1/1/82. |
| | Receivables by Client | Interest Due | For matter, client, or firm. Run reports for all dates. |

Exhibit 3-8. Table displaying the different reports and their sections that reconcile to the Client Ledger

The Client Ledger does not reconcile to the Hard & Soft Cost Analysis report for Che or Recov for the Hard & Soft Cost Analysis report does not separate billed and unbilled costs.

The Client Ledger does not reconcile to the General Bank Journal when created for a specific matter, for Che as the General Bank Journal does not differentiate between billed and unbilled matter allocations.

The Client Ledger does not reconcile to the Interest Calculation report for Interest Due or Interest Paid, for the Interest Calculation report only adds interest accrued according to the last A/R activity for the matter. Also, Interest Due and Interest Paid is given as an aggregate total.

Client Accounting Ledger

The Client Accounting Ledger displays G/L postings for matter transactions. Fees are displayed only after they are billed, while a running balance is provided for unbilled disbursements, receivables, trust, taxes and general retainers. Balances for both the report period and report end date are provided.

What Entries Appear on the Ledger

Disbursements appear on the Client Accounting Ledger as a positive value through following features.

- General Check
- Expense Recovery
- New/Open Payable
- Matter Opening Balances (for unbilled disbursements).

The following billing features credit fees and disbursements and adds a positive value for the sum under the A/R column:

- Quick Bill
- Create Bill
- Release Bill.

Disbursements added at the time of billing, or billed as part of Matter Opening Balances appear on the Client Accounting Ledger as both a positive and negative value.

Changes to the A/R column are added through the following features:

- Change/Write Off Bill
- Register > Invoice/Ledger tabs
- .Matter Manager > Ledger tab.

Invoices can be removed from the Client Accounting Ledger using the following features:

- Undo Bill
- Register > Invoice/Ledger tabs.

Trust balances on the Client Accounting Ledger are increased or reduced through the following features:

- Trust Check
- Release Trust Check
- Trust Receipt
- Matter-to-Matter Transfer//
- Bank-to-Bank Transfer
- Trust-to-General Transfer.

General Retainer balances are added through the following features:

- General Retainer
- Receive Payment
- Quick Bill.

General Retainer balances are reduced through the following features:

- Create Bill
- Release Bill.

Time and Fee entries do not affect the Client Accounting Ledger until billed.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Client > Accounting Ledger > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

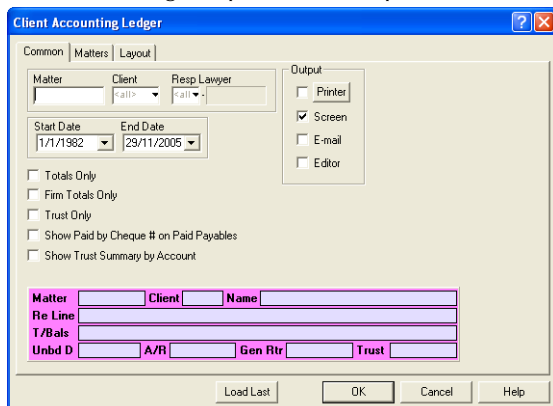


Exhibit 3-9. The Common tab of the Client Accounting Ledger

- Matter:** To view only items for one matter, type or select the matter nickname.
A matter summary appears at the bottom of the window.
- Client:** To view only items for matters belonging to a specific client, type or select the client nickname.
- Resp Lawyer:** To view only items for matters assigned to a specific responsible lawyer, type or select the lawyer.
- Start Date:** To view items on or after a specific date, select the date.
- End Date:** To view items on or prior to a specific date, select the date.
- Totals Only:** To display only matter and firm totals, select this check box.
- Firm Totals Only:** To display only the Firm Summary section, select this check box.
- Trust Only:** To display details of trust transactions only, select this check box.
- Show Paid by Check # on Paid Payables:** To display in the explanation, the check number for disbursements created and paid through Accounts Payable, select this check box.
- Show Trust Summary by Account:** To display in the firm totals section, balances for each trust bank account, select this check box.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Client Accounting Ledger lists expense, billing, payment and trust details for matters.

| Date | Type | Ref# | Received From/Paid To Explanation | Fees | Disb | A/R | Trust | Acc# | Retainer |
|-------------|-------------------|-------|--------------------------------------|-----------|---------|-----------|---------|------|----------|
| 1 | Cherian, S | | | | | | | | |
| | 1 | | Describe | | | | | | |
| Jul 13/2003 | | | BALANCE FORWARD | -500.00 | 0.00 | 1000.00 | 4000.00 | | 0.00 |
| Jul 17/2003 | BIL | 2 | Billing on Invoice 2 | -18850.00 | 0.00 | 18850.00 | | | 0.00 |
| Jul 17/2003 | WO | 1 | Discount | | | -500.00 | | | |
| Jul 17/2003 | WO | 2 | Discount | | | -1000.00 | | | |
| Jul 18/2003 | REC | 00015 | Payment | | | -3473.05 | | | |
| Jul 18/2003 | REC | 00015 | Payment | | | -3598.09 | | | |
| Jul 18/2003 | REC | 00015 | Payment | | | -11276.47 | | | |
| Jul 18/2003 | REC | 00015 | Payment | | | -1402.39 | | | |
| Jul 18/2003 | RET | 00015 | Payment | | | | | | 250.00 |
| Aug 13/2003 | CER | 00001 | Expense Recovery cer | | 200.00 | B | | | |
| Aug 13/2003 | CHE | 00008 | check expl | | 100.00 | | | | |
| Aug 13/2003 | AP | 587 | Z22 Company explain | | 300.00 | | | | |
| Aug 13/2003 | BIL | 10 | Billing on Invoice 10 | 0.00 | -200.00 | 200.00 | | | 0.00 |

Exhibit 3-10. Excerpt from the Client Accounting Ledger

Each matter displays matter and client nickname, client name and description. It is not necessary to re-open an archived matter to view information. The report displays 'inactive' or 'archived' along with the Close Date and Close Number.

- Date:** Lists the posting date for each transaction.
- Type:** Displays an abbreviation for the transaction type for each record. For example, CER indicates the entry is a client expense recovery. When an invoice is created, a billing slug is added to the Client Accounting Ledger. The slug is identifiable by the description "Billing On Invoice #".
- Ref#:** Lists the check number for general checks, reference number for client expense entries, or the invoice number for payable, invoices, and write-off entries.
- Received From/Paid To:** Displays the payee name or transaction description.
- Explanation:** Displays the explanation for the original entry.

- Paid by Check #:** If Show Paid by Check # on Paid Payables is enabled, a notation is included in the explanation for any disbursements created and paid through Accounts Payable.
- Fees:** Displays only billed time and fees. Unbilled time and fee entries do not appear on the Client Accounting Ledger. The billed amount of a fee appears as a negative value to reflect the G/L posting. Unlike the subsequent data columns, only negative postings appear under the fee column therefore fees can never reconcile to zero.
- Disbursement:** Unbilled expenses appear as a positive value. When the expense is billed, the billed value appears as a negative. If a expense is written up at the time of billing, the amount of the write up appears separately as a positive value while the amount of all billed expenses including the write up appear as a negative value. Therefore, the Disbursement column will reconcile to zero once all disbursements are billed.
- When a disbursement is billed, the letter B appears to the right of the entry.
- A/R:** The billed amount of fees and disbursements appear as a positive value. If applicable, GST and Sales tax appear separately.
- Payments and write-offs appear under the A/R column as a negative value, reducing the total receivables for the client. Therefore the A/R column can reconcile to zero if all invoices are paid or written down.
- Trust:** Trust receipts and incoming transfers appear as a positive value. Trust checks and outgoing transfers appear as a negative value. Therefore the Trust column will reconcile to zero only if all trust funds have been disbursed.
- Acc#:** Lists the trust bank account number for each trust transaction.
- Retainer:** Unallocated general retainers appear as a positive value. Once a retainer is allocated, it shows as a negative value. Therefore the Retainer column will reconcile to zero if all retainers are allocated.

The Client Accounting Ledger includes the following summary section:

| Summary Title | Appears when |
|--------------------------|------------------------|
| Firm Totals | Always appears. |
| Trust Summary by Account | As selected d by user. |

Exhibit 3-11. Table of the summary sections provided by the Client Accounting Ledger and when they appear

Drill Down

The Client Accounting Ledger allows drill down to the following areas:

| Drill down on | Opens the following window |
|---------------------------|-----------------------------------|
| Billed Fees | Change Bill |
| General Check Allocation | Correct General Check |
| Expense Recovery | Correct Expense Recovery |
| Billing Slug | Change Bill |
| Receive Payment | Correct - General Receive Payment |
| Write Up/Down | Change Bill |
| Trust Check | Correct - Trust Check |
| Trust Receipt | Correct - Trust Receipt |
| Matter-to-matter transfer | Correct - Trust Matter-to-Matter |
| Bank-to-Bank Transfer | Correct - Trust-Bank-to-Bank |
| Trust-to-General Transfer | Correct - Trust-to-General |
| General Retainer | Correct - General Retainer |

Exhibit 3-12. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Client Accounting Ledger

Most items on the Client Accounting Ledger can reconcile to other reports, whether the report is run by matter, client, or firm.

The chart below lists PCLaw reports that reconcile to the Client Accounting Ledger, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Client Accounting Ledger | Reconciles to | | Additional comments |
|--------------------------|----------------------------|-------------------------|--|
| Fees | Client Ledger | Billed > Fees | For matter or firm. |
| | Client Summary | Bld Fees | For matter or firm. Start Date for Client Accounting Ledger must be 1/1/82. |
| | Billing (Fees) Journal | Fees | Include Write-Ups and Write-Downs must be deselected on Billing (Fees) Journal. Reports must be run for all dates. |
| Disbs | Client Ledger | Unbilled > Che + Recov | For matter, client, or firm. |
| | Client Summary | Unbd Disb | For matter, client, or firm. Start Date for Accounting Ledger must be 1/1/82. |
| | Work-in-Progress | Unbilled Disb > Total | For matter, client, or firm. |
| | Matter Status | Unbd Disbs | For matter only |
| A/R | Client Ledger | Billed > Balances > A/R | For matter, client, or firm. |
| | Client Summary | A/R Bal | For matter, client, or firm. Start Date for Accounting Ledger must be 1/1/82. |
| | Matter Status | A/R | Totals for report period. For matter only. |
| | Billing (Fees) Journal | Outstanding | For matter, client, or firm. Run both reports for all dates. |
| | Receivables by Client | Total | For matter, client, or firm. Run both reports for all dates. |
| | Receivables by Lawyer | Firm Totals > Total | For firm only. Run both reports for all dates. |
| | Accounts Receivable (1200) | Closing Balance | For Accrual Account method only |
| Trust | Client Trust Listing | Matter Total | For matter, client, or firm |
| | Client Trust Ledger | Matter Total | For matter, client, or firm |
| | Matter Status | Trust | For matter only. For all accounts only. |
| | Trust Bank Journal | Balance > Total | For firm only |
| Retainer | Client Ledger | General Retainer | For matter, client, and firm |
| | Client Summary | Retainers | For matter, client, and firm |
| | Matter Status | Retainer | For matter only |

Exhibit 3-13. Table displaying the different reports that reconcile to the Client Accounting Ledger

Billed disbursements displayed on the Client Accounting Ledger are not reconcilable to any other report since a separate total is not provided. The total for the disbursement column represents unbilled disbursements only.

Taxes displayed on the Client Accounting Ledger are not reconcilable to any other report since a separate total is not provided.

Payments displayed on the Client Accounting Ledger are not reconcilable to any other report since a separate total is not provided.

Client Summary

The Client Summary lists account balances for billed and unbilled fees and disbursements, accounts receivables, trust, and matter information. The report can be run by matter, client, or responsible lawyer, for all dates or for a specific end date.

What Entries Appear on the Client Summary

The following table lists all PCLaw features that modify values on the Client Summary.

| Data Entry Window | Fees | Disb | Receipts | Trust | Billing |
|-----------------------------|---------------------|---------------------|-----------|---------------|---------|
| General Check/Release Check | | unbilled | | | |
| Receive Payment | billed | billed | | | A/R Bal |
| General Retainer | | | retainers | | |
| Trust Check/Release Check | | | | trust balance | |
| Trust Receipt | | | | trust balance | |
| Matter-to-matter transfer | | | | trust balance | |
| Bank-to-Bank Transfer | | | | trust balance | |
| Trust-to-General Transfer | billed | billed | | trust balance | A/R Bal |
| New/Open Payable | | unbilled | | | |
| Quick Timer/PCLaw Timers | unbilled | | | | |
| Time Sheet/Fee Sheet | unbilled | | | | |
| Expense Recovery | | unbilled | | | |
| Global Change Time | unbilled | | | | |
| Matter Manager | billed/ unbilled | billed/ unbilled | retainers | trust balance | A/R Bal |
| Calendar/Appointment Sheet | unbilled | | | | |
| Phone Calls | unbilled | | | | |
| Quick Bill | billed | billed | | | A/R Bal |
| Create Bill/Release Bill | billed | billed | retainer | trust balance | A/R Bal |
| Change/Write Off Bill | billed | billed | | | A/R Bal |

Exhibit 3-14. Table displaying transactions that appear on the Client Summary and the feature by which they appear

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Client > Summary > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report.

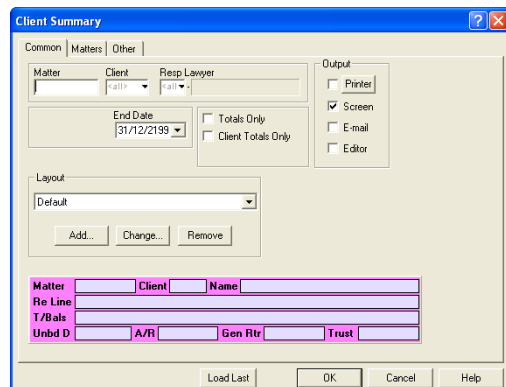


Exhibit 3-15. The Common tab of the Client Summary

- Matter:** To view details for a single matter, type or select the matter nickname.
A matter summary appears at the bottom of the window.
- Client:** To view details for matters belonging to a single client, type or select the client nickname.
- Resp Lawyer:** To view details for matters assigned to a responsible lawyer, type or select the lawyer nickname.
- End Date:** To include items up to and on a specific date, select the date.
- Totals Only:** To display only firm totals and the Summary by Responsible Lawyer section, select this check box.
- Client Balances Only:** To display only client totals, firm totals, and the Summary by Responsible Lawyer section, select this check box.
- Layout:** In the Layout area, to produce a customized Client Summary, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Client > Summary > Other Tab

The Other tab displays report options that are not as frequently used.

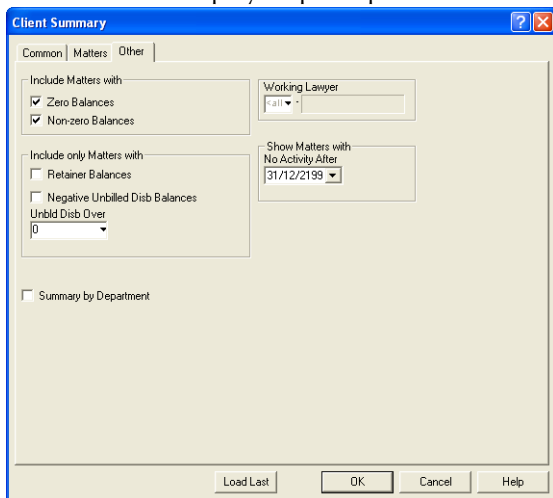


Exhibit 3-16. The Other tab of the Client Summary

Include Matters with: Select one or both of the following:

Zero Balances: To display summaries only for matters that have zero balances for all of hours, fees, disbursements, retainer, trust, and A/R balance, select this check box.

Non-zero Balances: To display summaries only for matters that contain a balance in at least one of hours, fees, disbursements or trust, select this check box.

Include only Matters with: If preferred, select one of the following:

Retainer Balances: To display summaries only for matters that have a general retainer balance, select this check box.

If only one matter for a multi-mattered client has a retainer balance, only the summary for that matter is created.

Negative Unbilled Disb Balance: To display summaries only for matters with a negative balance for unbilled disbursements, select this check box.

Only matters with an overall negative unbilled disbursement balance are included on the report. If a matter contains a negative unbilled disbursement but the overall unbilled disbursement balance is positive, that matter is not included on the report.

Unbld Disb Over: To display summaries only for matters with an unbilled disbursement value over a specific amount, type the amount.

Summary by Department: To include a Summary by Department section on the report, select this check box.

Working Lawyer: To show only values for a specific working lawyer, type or select the lawyer nickname.

No Activity After: To include only matters with no transactions after a specific date, select the date.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Client Summary lists fee, disbursement, billing, payment and trust details for matters. The described customizable report uses the Default layout provided with PCLaw.

| Client | Lawyer | Open Date | Unbd Hrs | Unbd Fees | Unbd Disb | Retainers | Last Bld | Trust | | | |
|--|--------|-----------|-------------|-----------|-----------|-----------|----------|-------------|--------|---------|------------|
| Matter | Resp | Assgnd | Last Entry | Bld Hrs | Bld Fees | Bld Disb | Taxes | A/R Bal | Ac# | Balance | Last Entry |
| 41-Lea | | | Sep 14/2003 | 0.00 | 500.00 | 845.00 | 600.00 | Oct 12/2003 | 1 | 3496.58 | |
| 41 | JWH | JWH | Oct 14/2003 | 3.00 | 1350.00 | 1500.00 | 443.46 | 1040.04 | Total: | 3496.58 | Oct 9/2003 |
| Lea Bookkeepers vs. Refurbished Calculators R Us Company | | | | | | | | | | | |
| Interest Due | | | | | | | | | | 0.68 | |

Exhibit 3-17. Excerpt from the Client Summary

Client: Lists client nickname and client last/first or firm name. Information does not appear if Client Balances Only is selected.

Matter: Lists matter nickname and matter description. Information does not appear if Client Balances Only is selected.

Resp: Lists the nickname for the matter's responsible lawyer. Information does not appear if Client Balances Only is selected.

Assgnd: Lists the nickname for the matter's assigned lawyer. Information does not appear if Client Balances Only is selected.

Open Date: Displays the date the matter was opened.

Last Entry: Displays the date of the last transaction to the matter. Open Date and Last Entry do not appear on the summary if Client Balances Only is selected.

Unbd Hrs: Displays the total unbilled hours for the matter.

Bld Hrs: Displays the total billed hours. Hours values do not appear on the summary if Client Balances Only is selected.

Unbd Fees: Displays the total value of unbilled time and fee entries for the matter.

- Bld Fees:** Displays the total value of billed time and fee entries and fee adjustments, net of payments and write-offs applied to fees for the matter. If Matter Balances Only or Client Balances Only is selected, unbilled and billed fees are displayed in Unbilled > Fees and Net Billed > Fees columns respectively.
- Unbd Disb:** Displays the total value of unbilled disbursements for the matter.
- Bld Disb:** Displays the total value of billed disbursements and adjustments to disbursements at the time of billing, net of payments and write-offs applied to the disbursements. If Matter Balances Only or Client Balances Only is selected, unbilled disbursements are displayed in Unbilled > Disb column. Billed disbursements are included along with taxes in the Net Billed > Disb + Tax column.
- Retainers:** Display the total value of non-applied general retainers for the matter. Retainer values are always included on the Client Summary.
- Taxes:** Display the total value of taxes charged to the matter at the time of billing. If Matter Balances Only or Client Balances Only is selected, taxes are included with disbursements under the Net Billed > Disb + Tax column.
- Last Bld:** Displays the date when the last invoice was created for the matter. Last Bld does not appear on the summary if Matter Balances Only or Client Balances Only is selected.
- A/R Bal:** Displays the value of the current accounts receivable for the matter. If Matter Balances Only or Client Balances Only is selected, the value appears under the Balances > A/R column.
- Trust:**
 - Ac#:** Lists the trust account containing that balance.
 - Balance:** Displays the balance for each trust account for the matter.
 - Last Entry:** Displays the last transaction date for that account.

If Matter Balances Only or Client Balances only is selected, only the total balance for all trust accounts appear under the Balances > Trust column.

Balances for Interest Paid, and Interest Due are provided for the matter, client, and firm.

The Client Summary includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| Summary by Responsible Lawyer | Always appears. |
| Firm Totals | Always appears. |
| Summary by Department | Optional, as selected by user. |

Exhibit 3-18. Table of the summary sections provided by the Client Summary and when they appear

Drill Down

The Client Ledger allows drill down in the following areas:

| Drill down on | Opens the following window |
|--------------------|----------------------------|
| Matter Information | Open Matter |
| Open Date | Open Matter |
| Unbd Hrs | Client Fees Listing |
| Bld Hrs | Client Fees Listing |
| Unbd Fees | Client Fees Listing |
| Bld Fees | Client Fees Listing |
| Unbd Disb | Work-in-Progress |
| Billed Disb | Billing (Fees) Journal |

| Drill down on | Opens the following window |
|---------------|----------------------------|
| Taxes | Receivables by Client |
| A/R Bal | Receivables by Client |
| Trust | Client Trust Listing |

Exhibit 3-19. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Client Summary

The chart below lists PCLaw reports that reconcile to the Client Summary, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters. Since the Client Summary is always created with a default start date of 1/1/82, for any report to reconcile with the summary, that report must be created for the same start date.

| Client Summary | Reconciles to | | Additional comments |
|----------------|---|------------------------|--|
| Unbd Hrs | Client Fees Listing | Hours > Unbilled | For matter, client, or firm. |
| | Work-in-Progress | Hours > Total | For matter, client, or firm. |
| Bld Hrs | Billing (Fees) Journal | Hours | For matter, client, or firm. |
| Unbd Fees | Client Ledger | Unbilled > Fees | For matter, client, or firm. |
| | Client Fees Listing | Amount > Unbilled | For matter, client, and firm. |
| | Work-in-Progress | Fees > Total | For matter, client, or firm. |
| | Matter Status | Unbd Fees | For matter only. |
| Bld Fees | Client WIP, Billing, & Collection Summary | W.I.P. Time | For matter, lawyer, or firm. |
| | Client Ledger | Billed > Fees | For matter, client or firm. |
| | Client Accounting Ledger | Fees | For matter, client or firm. Billed fees appear as a negative value on Client Accounting Ledger. |
| | Billing (Fees) Journal | Billed > Fees | For matter, client or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| Unbd > Disb | Invoice Journal | Fees | For matter, client, or firm. Run reports for all dates. |
| | Client Accounting Ledger | Disb | For matter, client, or firm. |
| | Client Ledger | Unbilled > Che + Recov | For matter, client, or firm. |
| | Work-in-Progress | Unbilled Disb > Total | For matter, client, or firm. |
| Bld > Disb | Matter Status | Unbd Disbs | For matter only. |
| | Client Ledger | Billed Disb | For matter, client or firm. |
| | Billing (Fees) Journal | Billed > Disbs | For matter, client or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| | Invoice Journal | Disbs | For matter, client, or firm. Run reports for all dates. |

| Client Summary | Reconciles to | | Additional comments |
|------------------|-----------------------------|----------------------------------|---|
| Retainers | Client Ledger | General Retainer | For matter, client, and firm. |
| | Client Accounting Ledger | Retainers | For matter, client, and firm. |
| | Matter Status | Retainer | For matter only. |
| Taxes | Client Ledger | Billed > Tax | For matter, client, or firm. |
| | Billing (Fees) Journal | Tax | For matter, client, or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| | Invoice Journal | Fees | For matter, client, or firm. Run reports for all dates. |
| A/R Bal | Client Accounting Ledger | A/R > Totals for Report Period | For matter, client, or firm. |
| | Client Ledger | Balances > A/R Bal | For matter, client, or firm. |
| | Matter Status | A/R | For matter only. |
| | Billing (Fees) Journal | Outstanding | For matter, client, or firm. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| | Invoice Journal | Total | For matter, client, or firm. |
| | Receivables by Client | Total | For matter, client, or firm. |
| | Receivables by Lawyer | Firm Totals > Total | For firm only. |
| | Accounts Receivables (1200) | Closing Balance | For Accrual Accounting method only. |
| Trust > Balances | Client Accounting Ledger | Trust > Totals for Report Period | For matter, client, or firm. |
| | Client Ledger | Balances > Trust | For matter, client, or firm. |
| | Client Trust Listing | Matter Total | For matter, client, or firm. |
| | Client Trust Ledger | Matter Total | For matter, client, or firm. |
| | Matter Status | Trust | For matter only. For all accounts only. |
| Interest Paid | Client Ledger | Interest Paid | For matter, client, or firm. |
| Interest Due | Client Ledger | Interest Due | For matter, client, or firm. |
| | Receivables by Client | Interest Due | For matter, client, or firm. Run reports for all dates. |

Exhibit 3-20. Table displaying the different reports and their sections that reconcile to the Client Summary

The Client Summary does not reconcile to the Time Listing, Time Summary, Daily Time Summary, Comparative Time Analysis, or Unbilled Time & A/R Summary by Working Lawyer for billed and unbilled hours and time, for the Client Summary summarizes information by responsible lawyer whereas the latter reports summarize information by working lawyer.

The Client Summary does not reconcile to the Client Fees Listing for billed hours or fees, for the Client Summary displays a billed fee value that is net of payments. The Client Fees Listing displays total billed fees for the matter, regardless or not if the fee is still outstanding.

The Client Summary does not reconcile to the Invoice Journal for the Invoice Journal does not reflect payments made to invoices.

The Client Summary does not reconcile to the Interest Calculation report for Interest Due or Interest Paid, for the Interest Calculation report adds interest accrued according to the last A/R activity for the matter. In addition, Interest Due and Interest Paid is given as an aggregate total.

Client Fees Listing

The Client Fees Listing displays time and fee entries for a matter. The report indicates if a fee is billed and provides the invoice number containing the entry. A comparison of billed and unbilled transactions is given for each matter.

What Entries Appear on the Report

Transactions appearing on the Client Fees Listing are added from the following features:

- Time Sheet/Fee Sheet
- Quick Timer/PCLaw Timers
- Calendar/Appointment Sheet
- Matter Opening Balances
- Phone Call Manager
- Create Bill/Quick Bill/Release Bill.

Existing fees appearing on the Client Fees Listing can be modified from the following features:

- Register > Time/Ledger/Invoice tabs
- Global Change Time
- Matter Manager > Time/Ledger tabs
- Change/Write Off Bill.

The Common Tab

Pull-down menu: Reports > Client > Fee Listing > Common Tab

The Common tab contains the most frequently used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

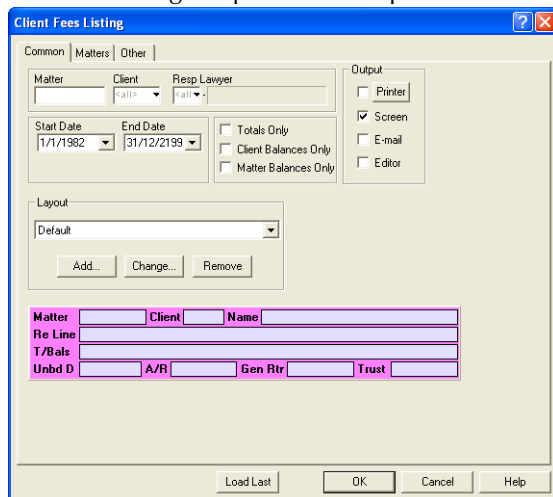


Exhibit 3-21. The Common tab of the Client Fees Listing

- Matter:** To view only fees for a single matter, type or select the matter nickname.
- Client:** To view only fees for a single client, type or select the client nickname.
- Resp Lawyer:** To view fees for matters belonging to a specific responsible lawyer, type or select the lawyer.
- Start Date:** To view fees on or after a specific date, select the date.
- End Date:** To view fees on or prior to a specific date, select the date.
- Totals Only:** To view the summary sections only, select this check box.
- Client Balances Only:** To view client totals and the summary section, select this check box.
- Matter Balances Only:** To view matter totals and the summary section, select this check box.

- Layout:** In the Layout area, to produce a customized Client Fee Listing, select the layout. To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Client > Fee Listing > Other Tab

The Other tab displays report options that may not be as frequently used.

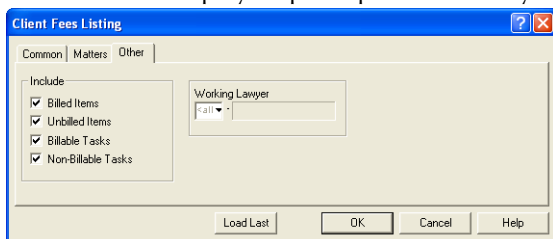


Exhibit 3-22. The Other tab of the Client Fees Listing

- Include:** Select one or more of the following:
- Billed Items:** To include billed transactions on the report, select this check box.
 - Unbilled Items:** To include unbilled transactions on the report, select this check box.
 - Billable Tasks:** To include transactions with a billable task code, select this check box.
 - Non-Billable Tasks:** To include transactions with a nonbillable task code, select this check box.
- Be careful not to double filter the report. Deselecting both Billed and Unbilled Items or Billable and Non-Billable Tasks will result in a blank report.
- Working Lawyer:** To view transactions for a specific working lawyer, type or select the lawyer.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Client Fees Listing provides a list of time and fee entries and indicates whether or not they have been billed. The described customizable report uses the Default layout. The Default with (usr) layout is also provided

| Date | Fee / Time | Working Lawyer | Hours | Amount | Inv# | Billing Status |
|-------------|--|----------------|-------|---------|------|----------------|
| | Entry# Explanation | | | | | |
| Jul 28/2003 | Fees To Lawyer 622 Goodwill with client | JWH - J. Whit | 0.00 | -100.00 | 19 | Billed |
| Jul 28/2003 | Fees To Lawyer 623 Goodwill with client | CLM - M. Lee | 0.00 | -31.25 | 19 | Billed |

Exhibit 3-23. Excerpt from the Client Fees Listing

- Date:** Displays the date the entry was posted.
- Entry #:** Lists the assigned entry number for the record.
- Fee/Time:** Displays 'Fees to Lawyer' for fee entries, and hours times rate for time entries.
- Explanation:** Displays the description for the time or fee entry.
- Working Lawyer:** Displays the working lawyer's nickname and full name, up to thirteen characters.
- Hours:** List hours for time entries. Fee entries are shown as having zero hours. The column is sub-totalled for both unbilled and billed hours. An overall total and percent billed value is also displayed.
- Amount:** Lists the values for time and fee entries. The column is sub-totalled for both unbilled and billed amounts. An overall total and percent billed value is also displayed.
- Inv#:** For billed entries, displays the invoice number of the invoice that includes.
- Billing Status:** Displays 'Billed' if the entry is included on an invoice and 'Unbilled' if the entry has yet to be billed.

The Client Fees Listing includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|-----------------|
| Summary by Working Lawyer | Always appears. |
| Summary by Responsible Lawyer | Always appears. |

Exhibit 3-24. Table of the summary sections provided by the Client Fees Listing and when they appear

Drill Down

The Client Fees Listing allows drill down on the following areas:

| Drill down on | Opens the following window |
|--------------------|----------------------------|
| Time entry | Correct Time Entry |
| Fee entry | Correct Fee Entry |
| Matter Information | Open Matter |

Exhibit 3-25. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Client Fees Listing

The chart below lists PCLaw reports that reconcile to the Client Fees Listing, and the item on the report that can be reconciled. The reports must be created with identical dates and parameters.

| Client Fees Listing | Reconciles to | | Additional comments |
|---------------------|---|---------------------------------|--|
| Hours | Client Summary | Unbd Hrs | For matter, client, and firm |
| | Work-in-Progress | Hours > Total | Unbilled hours only |
| | Time Listing | Hours > Total | For hours only |
| | Time Summary | Hours (Hr) > Total | For hours only |
| | Billing Realization | Summary by Wrking Lawyer > Hour | For matter, working lawyer, and firm. Deselect Unbilled Items on Client Fees Listing |
| Amount | Client Ledger | Unbilled > Fees | For matter, client, and firm |
| | Client Summary | Unbd Fees | For matter, client, and firm |
| | Work-in-Progress | Fees Total | Unbilled fees only |
| | WIP Summary by Resp Lawyer | Fees > Total | Unbilled fees only |
| | Matter Status report | Unbd Fees | For matter only. Unbilled fees only. |
| | Client WIP, Billing, & Collection Summary | W.I.P. Time | For matter, client, and firm. |
| | Comparative Time Analysis | Amount | Include Billed, Unbilled, Billable, and Non-billable tasks |

Exhibit 3-26. Table displaying the different reports and their sections that reconcile to the Client Fees Listing

The Client Fees Listing cannot reconcile to the Time Listing or Time Summary reports for time value, as the latter reports do not include changes to fees after the time of billing.

The Billed Total on the Client Fees Listing will only reconcile to the Billing (Fees) Journal if both reports are run for all dates. The Client Fees Listing marks a fee entry as being billed, whether or not the billing of the fee occurred during the report period. The Billing (Fees) Journal only reports fees billed during the report period.

Although the Client Fees Listing does reconcile to the Time Listing and Time Summary for hours, the Time Listing and Time Summary do not include Split Bill Fee Transfers. Split Bill Fee Transfer entries should add up to zero.

Client Trust Listing

The Client Trust Listing shows trust balances by client and matter. A balance is provided for each trust account in which the matter has funds, followed by a matter total. A last entry date is also displayed for each trust account.

What Entries Appear on the Listing

Trust transactions calculated for the Client Trust Listing are compiled through the following features:

- Trust Check
- Trust Release Check
- Trust Receipt
- Matter Opening Balances
- Matter-to-Matter Transfer/Trust-to-General Transfer.

Trust transactions on the Client Trust Listing are modified through the following features:.

- Register > Trust/Ledger tabs
- Matter Manager > Ledger tab.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Client > Trust Listing > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report.

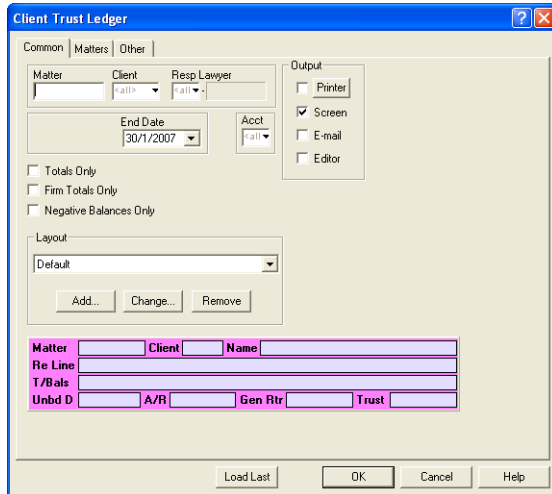


Exhibit 3-27. The Common tab of the Client Trust Listing

Matter: To view balances for a single matter, type or select the matter nickname.

The matter summary appears at the bottom of the window.

Client: To view balances for matters belonging to a specific client, type or select the client nickname.

Resp Lawyer: To view balances for matters assigned to a responsible lawyer, type or select the lawyer nickname.

End Date: To view balances on a specific date, select the date.

- Acct: To view balances for a specific trust account, type or select the account nickname.
- Totals Only: To display matter totals without individual account details, select this check box.
- Firm Totals Only: To display only the Summary by Responsible Lawyer and Firm Totals by Account summary sections, select this check box.
- Negative Balances Only: To view information on matters with a negative trust balance on one or more trust account, select this check box.
- Layout: In the Layout area, to produce a customized Client Trust Listing, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Other Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Client > Trust Listing > Common Tab |
|------------------------|---|

The Other tab displays report options that are not as frequently used.

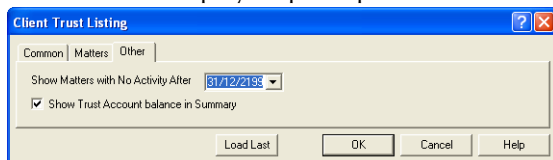


Exhibit 3-28. The Other tab of the Client Trust Listing

Show Matters with No Activity After: To view balances only for matters with no trust activity after a specific date, type or select the date.

Show Trust Account Balance in Summary: To include trust balances in the Summary by Responsible Lawyer section, select this check box. Balances are displayed for each trust account for each lawyer. Balances are calculated according to the matters assigned to the responsible lawyer.

- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Client Trust Listing Acct Balance is calculated from all trust receipts and disbursements for the included matters. The described report uses the Default address layout provided with PCLaw.

| Client | Matter | Description | Resp Lwyr | Bank Acct# | Acct Balance | Last Trust |
|----------------------|-----------------------------|-------------|-----------|------------|-----------------|-------------|
| Law | PC Law | | | | | |
| | Gjoa Haven, Nunavut HOH OHO | | | | | |
| | Law-001 | | KE | 2 | 8275.00 | Jan 30/2007 |
| | | | | 20 | 3000.00 | |
| | Law-002 | | BJO | 20 | 9000.00 | Jan 30/2007 |
| Client Total: | | | | 2 | 8275.00 | |
| | | | | 20 | 12000.00 | |

Exhibit 3-29. Excerpt from the Client Trust Listing

- Client: Lists the client nickname and name.
- Matter: Lists the matter nickname.
- Description: Displays the matter description as it appears in Matter Manager.
- Resp Lawyer: Lists the responsible lawyer for each matter.
- Bank Acct#: Lists the account number for each trust account, including accounts that contains a non-zero balance, for matters belonging to the client.
- Acct Balance: Displays the balance for each respective trust account for each matter.
- Last Entry: Lists the date of the last transaction for each trust account for the matter.

The Client Trust Listing includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|---------------------|
| Summary by Responsible Lawyer | Always appears. |
| Firm Totals by Account | Always appears. |

Exhibit 3-30. Table of the summary sections provided by the Client Trust Listing and when they appear

Drill Down

The Client Trust Listing allows drill down in the following areas:

| Drill down on | Opens the following window |
|---|--------------------------------------|
| Matter Information | Matter Manager |
| Account Balance | Client Trust Ledger for bank account |
| Firm Total - Responsible Lawyer Summary | Client Trust Ledger fo lawyer. |

Exhibit 3-31. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Client Trust Listing

The chart below lists PCLaw reports that reconcile to the Client Trust Listing, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Client Trust Listing | Reconciles to | | Additional comments |
|----------------------------|--------------------------|---------------------------------------|------------------------|
| Acct Balance | Client Trust Ledger | Account Balance | For matter and client |
| | Client Ledger | Balances > Trust | For matter and client. |
| | Client Accounting Ledger | Trust > Ending Date | For matters. |
| | Client Summary | Trust Balance > Ac# | For matters. |
| | Matter Status | Trust | For matters. |
| Firm Totals > Acct Balance | Client Trust Ledger | Firm Total > Account Balance | For firm. |
| | Client Ledger | Firm Totals > End Date > Trust | For firm. |
| | Client Accounting Ledger | Trust > Firm Totals up to Ending Date | For firm. |
| | Client Summary | Firm Totals > Trust Balance | For firm. |
| | Trust Bank Journal | Bank Account Summary > Balance | For firm. |
| | G/L > Trust Bank Acct # | Closing Balance | For firm. |

Exhibit 3-32. Table displaying the different reports and their sections that reconcile to the Client Trust Listing

Client Trust Ledger

The Client Trust Ledger shows trust activity for each matter. A balance is provided for each trust account in which the matter has funds, followed by a matter and client total. Separate columns are provided for receipts and disbursements.

What Entries Appear on the Ledger

Trust transactions on the Client Trust Ledger are added through the following features:

- Trust Check
- Trust Release Check
- Trust Receipt
- Matter Opening Balances
- Matter-to-Matter Transfer/Trust-to-General Transfer.

Trust transactions on the Client Trust Listing are modified through the following features:.

- Register > Trust/Ledger tabs
- Matter Manager > Ledger tab.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Client > Trust Ledger > Common Tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report.

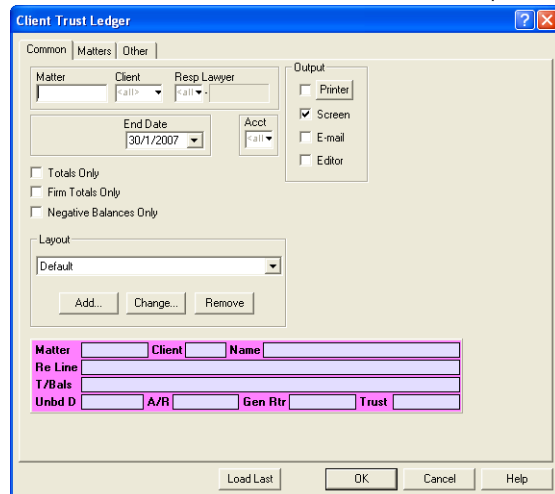


Exhibit 3-33. The Common tab of the Client Trust Ledger

- Matter:** To view details for a single matter, type or select the matter nickname.
- Client:** To view details for matters belonging to a specific client, type or select the client nickname.
- Resp Lawyer:** To view details for matters assigned to a responsible lawyer, type or select the lawyer nickname.
- End Date:** To view details up to a specific date, select the date.
- Acct:** To view details for a specific trust account, type or select the account nickname.
- Totals Only:** To display matter totals without individual account details, select this check box.
- Firm Totals Only:** To display only the Summary by Responsible Lawyer and Firm Totals sections, select this check box.
- Negative Balances Only:** To view information on matters with a negative trust balance on one or more trust account, select this check box.
- Layout:** In the Layout area, to produce a customized Client Trust Ledger, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.

- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Client > Trust Ledger > Common Tab

The Other tab displays report options that are not as frequently used.

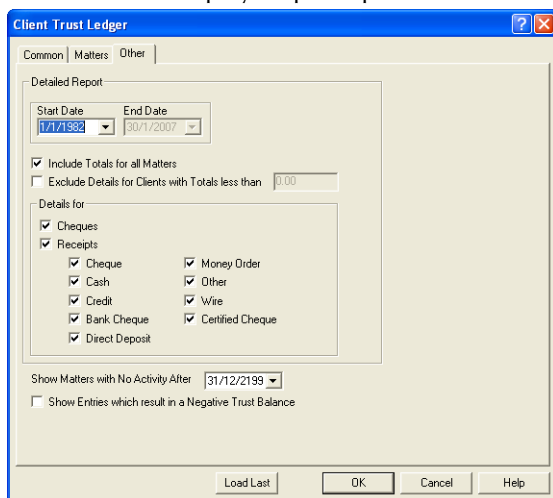


Exhibit 3-34. The Other tab of the Client Trust Ledger

- Start Date:** To view items on or after a specific date, select the date.
- End Date:** To view items on or before a specific date, select the date.
- Include Totals for all Matters:** To display totals for each matter in the Check and Receipts columns, select this check box.
- Exclude details for Clients with Totals less than:** To suppress details for matters with a total trust balance under a specific value, select this check box.
Type the value in the adjacent box.
The typed value is compared to both the total of Receipts and the total of Checks.
- Details for:**
- Checks:** To include details for checks, select this check box.
 - Receipts:** To include details for receipts, select this check box.
If Use Deposit Slips are Enabled: To include details for receipts according to how they were received by the firm, select the respective check box.
- Show Matters with No Activity After:** To view balances only for matters with no trust activity after a specific date, type or select the date.
- Show Entries which result in a negative trust balance:** To restrict the Trust Ledger to entries that take individual account balances for matters below zero, select this check box.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Client Trust Ledger includes trust disbursement, receipt, and balance details for matters. The described customizable report uses the Default address layout provided with PCLaw.

| Client | Matter | Description | Resp | Bank | Deposit | Type | Account | Receipt | Disbs |
|--------|----------------|---------------------------|-----------|-------|---------|--------|----------|----------|---------|
| | Date | Received From/Paid To | Lawyer | Acct# | | | Balance | | |
| | Entry # | Explanation | Che#/Rec# | | | | | | |
| Law | Law, PC | | KE | 2 | Cheque | | 10000.00 | | |
| | Law-001 | | | | | | | | |
| | Dec 6/2005 | Funds in lieu | 19 | | | | | 10000.00 | |
| | 1235 | explain | | | | | | | |
| | | | | | 2 | | 8275.00 | | |
| | Dec 6/2005 | J Smith | 00013 | | | | | | 1725.00 |
| | 1245 | Payment for invoice: 163 | | | | | | | |
| | | | | | 20 | Cheque | 3000.00 | | |
| | Jan 30/2007 | Law | 00002 | | | | | 3000.00 | |
| | 1403 | Real Estate Transactions. | | | | | | | |

Exhibit 3-35. Excerpt from the Client Trust Ledger

- Client:** Lists the client nickname and name.
- Matter:** Lists the matter nickname.
- Date** Displays the date that each trust transaction was posted.
- Entry #** Lists the unique entry number assigned for each record.
- Description:** Displays the matter description as displayed in Matter Manager.
- Received From/Paid To:** Lists the contents of the payee or paid to boxes.
- Explanation:** Displays the explanation typed into the check/receipt area of the data entry window.
- Resp Lawyer:** Lists the responsible lawyer for each matter.
- Che#/Rec#:** Lists the check, receipt or reference number. Reference numbers are used for matter-to-matter transfers.
- Bank Acct#:** Lists the account number for each trust account that contains a non-zero balance for matters belonging to the client.
- Account Balance:** Displays the balance for each trust account for each matter.
- Matter Total:** *If Include Totals For Matters is selected:* Displays the trust balance for each matter. For clients with multiple matters, individual account balance totals for each matter and a client balance are provided.
- Receipt, Disbs:** The amount of each individual transaction is displayed in the respective columns.

The Client Trust Ledger includes the following summary sections:

| Summary Title | Appears when |
|------------------------|-----------------|
| Firm Totals by Account | Always appears. |

Exhibit 3-36. Table of the summary sections provided by the Client Trust Ledger and when they appear

Drill Down

The Client Trust Ledger allows drill down in the following areas:

| Drill down on | Opens the following window |
|--------------------|--|
| Matter Totals | Detailed Client Trust Listing for the Matter |
| Matter Information | Matter Manager |
| Trust Check | Correct Trust Check |
| Trust Receipt | Correct Trust Receipt |

| Drill down on | Opens the following window |
|---------------------------|--------------------------------|
| Matter-to-Matter Transfer | Correct Trust Matter to Matter |
| Bank-to-Bank Transfer | Correct Trust Bank to Bank |
| Trust-to-General Transfer | Correct Trust-to-General |

Exhibit 3-37. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Client Trust Ledger

The chart below lists PCLaw reports that reconcile to the Client Trust Ledger, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Client Trust Ledger | Reconciles to | | Additional comments |
|-------------------------------------|--------------------------|---------------------------------------|------------------------|
| Account Balance | Client Trust Listing | Acct Balance | For matter and client. |
| | Client Summary | Trust Balance > Ac# | For matter or client. |
| Matter Total | Client Ledger | Balances > Trust | For matter. |
| | Client Accounting Ledger | Trust > Ending Date | For matters. |
| | Client Summary | Trust Balance > Ac# | For matters. |
| | Matter Status | Trust | For matter only. |
| Firm Totals > Account Balance | Client Trust Listing | Firm Totals > Acct Balance | For firm |
| | Client Ledger | Firm Totals > End Date > Trust | For firm. |
| | Client Accounting Ledger | Trust > Firm Totals up to Ending Date | For firm. |
| | Client Summary | Firm Totals > Trust Balance | For firm. |
| | Trust Bank Journal | Bank Account Summary > Balance | For firm. |
| | G/L > Trust Bank Acct # | Closing Balance | For firm. |
| Firm Totals by Account > Firm Total | G/L > Trust Funds Owed | Closing Balance | For firm. |
| | Trust Bank Journal | Bank Account Summary > Total | For firm. |

Exhibit 3-38. Table displaying the different reports and their sections that reconcile to the Client Trust Ledger

Work-In-Progress Report

The Work-in-Progress report lists all unbilled fees and costs for a matter. Hours, fees, and costs are divided into age categories for billing purposes. If an item is billed after the end date of the report, it will appear on the Work-in-Progress report as unbilled for the report period. The report does not differentiate between time and fee entries. Contingency matters can be excluded from the report.

What Entries Appear on the Report

Fees on the Work-in-Progress report are added or modified through the following features:

- Time Sheet/Fee Sheet
- PCLaw Timers
- Matter Opening Balances
- Quick Timer
- Global Change Time
- Phone Call Manager
- Matter Manager > Time/Ledger tabs
- Register > Time/Ledger tabs
- Calendar/Appointment Sheet.

Fee adjustments, time added at billing, and write-downs of billed time are not included on the report.

Costs on the Work-in-Progress report are added or modified through the following features:

- Expense Recovery
- New/Open Payable
- Matter Opening Balances
- General Check
- General Retainer (as a negative disbursement)
- Register > Expense/General/AP/Ledger tabs.
- General Release Check

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Client > Work-in-Progress > Common Tab |
|------------------------|--|

The Common tab contains the most frequently used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

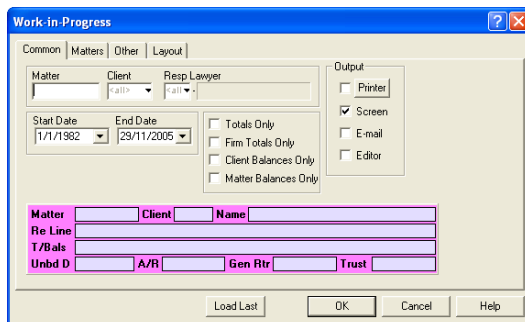


Exhibit 3-39. The Common tab of the Work-in-Progress report

- Matter:** To view only transactions for a single matter, type or select the matter nickname.
- Client:** To view only transactions for a specific client, type or select the client nickname.
- Resp Lawyer:** To view transactions for matters assigned to a responsible lawyer, type or select the lawyer nickname.
- Start Date:** To view transactions on or after a specific date, select the date.
- End Date:** To view transactions on or prior to a specific date, select the date.
- Totals Only:** To view a Summary by Working Lawyer only, select check box.
- Firm Totals Only:** To view firm totals only, select this check box.
- Client Balances Only:** To view client totals and the summary section, select this check box.
- Matter Balances Only:** To view matter totals and the summary sections, select this check box.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: [Reports > Client > Work-in-Progress > Other Tab](#)

The Other tab displays report options that may not be as frequently used.

Exhibit 3-40. The Other tab of the Work-in-Progress report

Include: Select one or more of the following:

Time/Fees: To include time and fee entries on the report, select this check box.

Disbursements: To include disbursements on the report, select this check box.

Retainers: To include general retainers on the report, select this check box.

Summarize By: If preferred, select one or more of the following:

Working Lawyer: To include a Summary by Working Lawyer, select this check box.

Responsible Lawyer: To include a Summary by Responsible Lawyer, select this check box.

Client Introducing Lawyer: To include a Summary by Client Introducing Lawyer, select this check box .

Matter Introducing Lawyer: For *PCLawPro* and *PCLawPro Enterprise*: To include a Summary by Matter Introducing Lawyer, select this check box.

Department: To include a Summary by Department section, select this check box.

Age From: To set the base date for the age categories, select the date.

The date defaults to the default entry date. The age categories are calculated as the number of days prior to the base date.

Working Lawyer: To view transactions for a specific working lawyer, type or select the lawyer nickname. Only time and fee entries belonging to the selected lawyer appear on the report. Costs where the selected lawyer is the responsible lawyer for the matter also appear.

Include only Matters with: If preferred, select one or more of the following:

Negative Unbilled Disbursement Balances: To view only matters with a negative disbursement balance, select this check box.

Entries Older Than ## Days: To include only matters with entries older than a specified number of days, type the number of days.

Ignore Matter If: If preferred, complete one of the following:

Fees Less Than: To exclude matters with fees less than a predetermined amount, type the amount.

Disbursements Less Than: To exclude matters with disbursements less than a predetermined amount, type the amount.

Charges Less Than: To exclude matters whose sum of fees and disbursements are less than a predetermined amount, type the amount.

Include Contingency Matters: To include matters with a quoted type of Contingency, select this check box.

OK: To create the report, click this button.

The Report

The Work-in-Progress report provides a list of unbilled time and expenses. Once a time or expense entry is billed, it no longer appears on the report.

| Date | Paid To/Fee/Time | Che/Inv | Retainer | Disbursement | Fee/Time | Current A/R Bal. | |
|------------------------|---------------------------------------|-------------|------------|--------------|-------------|-------------------|---------|
| Entry# | Explanation | | | | | Current Trust Bal | |
| Client: Law | | | | | | 575.00 | |
| Matter: Law-001 | | | | | | 8275.00 | |
| Oct 26/2006 | Lawyer: KE 2.00 Hrs X 200.00 | | | | 400.00 | | |
| | 1408 Interviews | | | | | | |
| Oct 26/2006 | Expense Recovery | 00170 | | 82.50 | | | |
| | 1411 Engineers photocopies 300 @ 0.25 | | | | | | |
| Oct 26/2006 | Cost advance | 372 | 600.00 | | | | |
| | 1413 expenses | | | | | | |
| | Unbilled | Current | 31-60 Days | 61-90 Days | 91-120 Days | >=121 Days | Total |
| Last Entry | Oct 26/2006 | Hours | 2.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Last Bld | Dec 6/2005 | + Fees | 400.00 | 0.00 | 0.00 | 0.00 | 400.00 |
| | | + Disbs | 82.50 | 0.00 | 0.00 | 0.00 | 82.50 |
| | | - Retainers | 600.00 | 0.00 | 0.00 | 0.00 | 600.00 |
| | | Total: | -117.50 | 0.00 | 0.00 | 0.00 | -117.50 |

Exhibit 3-41. Excerpt from the Work-in-Progress report

Date: Displays the date the entry was posted.

Entry #: Lists the assigned entry number for the record.

Paid To/Fee/Time: Provides a description of entry.

Explanation: Displays explanation added on allocation portion of the data entry window.

Che/Inv: Displays the reference number for disbursements, check number for checks and invoice number for a/p allocations to matters. Since time and fees do not include a reference number, the column is left blank.

Retainers: Displays the value of unapplied general retainers.

Disbursement: Displays the value of unbilled expenses. *For modified cash and cash systems:* Both hard and soft costs are included in the value.

Fee/Time: Displays the value of time and fee amounts. Time and fee amounts are not separated.

Current A/R bal: Displays the accounts receivable balance for the matter as of the date of the report.

Current Trust bal: Displays the current trust balance for the matter as of the date of the report.

Each matter displays a summary of hours, fees, and costs by age category. A client total by age category is not included on the report. To see a client total, select Client Balances Only under the Common tab.

The Work-in-Progress report includes the following summary sections:

| Summary Title | Appears when |
|--------------------------------------|---|
| Summary by Working Lawyer | Appears on a detailed report or when Totals Only is selected. |
| Firm Summary | Always appears. |
| Summary by Working Lawyer | Optional, as selected by user. |
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Client Introducing Lawyer | Optional, as selected by user. |
| Summary by Matter Introducing Lawyer | Optional, as selected by user. |
| Summary by Department | Optional, as selected by user. |

Exhibit 3-42. Table of the summary sections provided by the Work-in-Progress report and when they appear

Drill Down

The Work-in-Progress report allows drill down in the following areas:

| Drill down on | Opens the following window |
|------------------------|--|
| Time entry | Correct Time Entry |
| Fee entry | Correct Fee Entry |
| Expense recovery entry | Correct - Expense Recovery |
| General check entry | Correct - General Check |
| Accounts payable entry | Register > Select Payable |
| Current A/R balance | Receivables by Client report for matter only |
| Current trust balance | Client Trust Listing |

Exhibit 3-43. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Work-in-Progress Report

The Work-in-Progress report can reconcile to reports that display unbilled fees or costs. However, the Work-in-Progress report lists fees and expenses without separating the transactions by source or type as may be found on other PCLaw reports.

The below chart lists PCLaw reports that reconcile to the WIP Summary by Responsible Lawyer, and the items on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Work-in-Progress | Reconciles to | | Additional comments |
|---|---|--|--|
| Hours (matter, client, or firm totals summary sections) | Client Summary | Unbd Hrs | For matter, client, and firm |
| | Client Fees Listing | Hours > Unbilled | No matter or client totals when report run for firm |
| | WIP by Resp Lawyer | Hours > Total | Firm totals only |
| Fees (matter, client, or firm totals summary sections) | Client Ledger | Unbilled > Fees | For matter, client, and firm. |
| | Client Summary | Unbd Fees | For matter, client, and firm. |
| | Client Fees Listing | Unbilled > Amount | No matter or client totals when report run for firm. |
| | Matter Status | Unbd Fees | For matter only. |
| | WIP by Resp Lawyer | Fees > Total | Firm totals only. |
| | Client WIP, Billing, & Collection Summary | W.I.P. > Time | For matter, lawyer, and firm. |
| Disbursements (matter, client, or firm totals summary sections) | Client Ledger | Unbilled > Che + Recov - General Retainers | For matter, client, and firm. |
| | Client Summary | Unbd Disb - General Retainers | For matter and firm. |
| | WIP by Resp Lawyer | Disbs > Total | Firm totals only. |
| | Matter Status | Unbd Disbs | For matter only. |

Exhibit 3-44. Table displaying the different reports and their sections that reconcile to the Work-in-Progress report

The Work-in-Progress report does not reconcile to the Client Costs, Disbursement History, Time Listing, or Time Summary as these reports cannot be run for unbilled transactions only.

The Work-in-Progress report does not reconcile to the Hard & Soft Cost Analysis or Client WIP, Billing, & Collection Summary as the latter two reports do not include general retainers.

WIP Summary by Responsible Lawyer

The Work-in-Progress (WIP) Summary by Responsible Lawyer summarizes all unbilled fees and costs by responsible lawyer. Hours, fees, and costs are divided into age categories for billing purposes. Matters for each responsible lawyer are listed under the lawyer heading. Matter information is further divided by working lawyer, and there is an overall working lawyer summary for each responsible lawyer grouping. Contingency matters can be excluded from the report.

What Entries Appear on the Summary

Fees that comprise the values on the WIP Summary by Responsible Lawyer report originate from one of the following features:

- Time Sheet/Fee Sheet
- Quick Timer
- PCLaw Timers
- Phone Call Manager
- Matter Opening Balances
- Calendar/Appointment Sheet.

Fee adjustments, time added at billing, and writedowns are not included on the report.

Fees that comprise the values on the WIP Summary by Responsible Lawyer report can be modified through the following features:

- Global Change Time
- Register > Time/Ledger tabs
- Matter Manager > Time/Ledger tabs.

Costs that comprise the values on the WIP Summary by Responsible Lawyer report originate through the following features:

- Expense Recovery
- General Check
- General Release Check
- New/Open Payable
- Matter Opening Balances.

Costs that comprise the values on the WIP Summary by Responsible Lawyer report can be modified through the following features:

- Register > Expense/General/AP/Ledger tabs.

The Common Tab

Pull-down menu:

Reports > Client > WIP Summary by Responsible Lawyer > Common Tab

The Common tab contains the most frequently used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

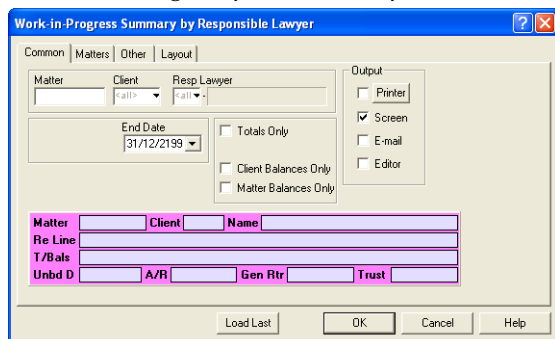


Exhibit 3-45. The Common tab of the WIP Summary by Responsible Lawyer

- Matter:** To view WIP for a specific matter, type or select the matter nickname.
- Client:** To view WIP for a specific client, type or select the client nickname.
- Resp Lawyer:** To view WIP for a responsible lawyer, type or select the lawyer nickname.
- Start Date:** To view WIP on or after a specific date, select the date.
- End Date:** To view WIP on or prior to a specific date, select the date.
- Totals Only:** To view the summary sections only, select this check box.

Client Balances Only: To view client totals and the summary section, select this check box.

Matter Balances Only: To view matter totals and the summary sections, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Other Tab

Pull-down menu: [Reports > Client > WIP Summary by Responsible Lawyer > Common Tab](#)

The Other tab displays report options that may not be as frequently used.

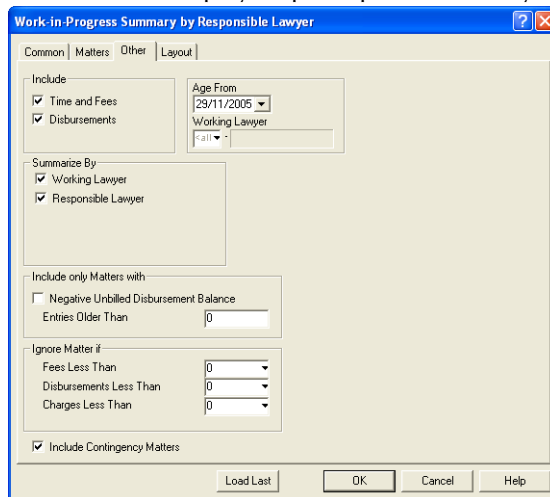


Exhibit 3-46. The Other tab of the WIP Summary by Responsible Lawyer

Include: Select one or more of the following:

Time/Fees: To include time and fee entries on the report, select this check box.

Disbursements: To include disbursements on the report, select this check box.

Summarize By: If preferred, select one or more of the following:

Working Lawyer: To include a Summary by Working Lawyer section on the report, select this check box.

Responsible Lawyer: To include a Summary by Responsible Lawyer section on the report, select this check box.

Age From: To set the base date for the age categories, select the date.

The date defaults to the default entry date. The age categories are calculated as the number of days prior to the base date.

Working Lawyer: To view transactions for a specific working lawyer, type or select the lawyer nickname.

Only time and fee entries belonging to the selected lawyer appear on the report. Costs where the selected lawyer is the responsible lawyer for the matter also appear.

Include only Matters with: If preferred, select one or more of the following:

Negative Unbilled Disbursement Balance: To view only matters with a negative disbursement balance, select this check box.

Entries Older Than ## Days: To include only matters with entries older than a specified number of days, type the number of days.

Ignore Matter If: If preferred, complete one or more of the following:

Fees Less Than: To exclude matters with fees less than a predetermined amount, type the amount.

Disbursements Less Than: To exclude matters with disbursements less than a predetermined amount, type the amount.

Charges Less Than: To exclude matters whose sum of fees and disbursements are less than a predetermined amount, type the amount.

Include Contingency Matters: To include matters with a quoted type of Contingency, select this check box.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The WIP Summary by Responsible Lawyer provides a summary of unbilled time and expenses. Once a time or expense entry is billed, it no longer appears on the report.

| Client Name | Matter | Description | Current | 31-60 Days | 61-90 Days | 91-120 Days | >=121 Days | Total | % | Last Time Entry | Disbs | A/R Trust |
|--------------------------------------|-------------|---------------------|---------|------------|------------|-------------|------------|--------|---|-----------------|--------|-----------|
| <u>Responsible Lawyer : J.White</u> | | | | | | | | | | | | |
| Client: 1 | Matter: 1 | Amar, D description | | | | | | | | | 138.86 | 1746.12 |
| CLM | 0.50 | 0.00 | 62.50 | 0.00 | 0.00 | 0.00 | 62.50 | 7.69 | | Jun 30/2003 | | 1952.00 |
| JWH | 0.75 | 750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 750.00 | 92.31 | | Aug 5/2003 | | |
| Total | | 750.00 | 62.50 | 0.00 | 0.00 | 0.00 | 812.50 | | | | | |
| Client: 1 | Matter: 1-1 | Amar, D description | | | | | | | | | 0.00 | 182405.22 |
| CLM | 0.50 | 0.00 | 62.50 | 0.00 | 0.00 | 0.00 | 62.50 | 100.00 | | Jun 30/2003 | | 0.00 |
| Total | | 0.00 | 62.50 | 0.00 | 0.00 | 0.00 | 62.50 | | | | | |
| Client: 1 | Matter: 1-3 | Amar, D description | | | | | | | | | -0.30 | *****. ** |
| JWH | 0.10 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | | Jul 20/2003 | | 0.00 |
| Total | | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | | | | | |
| Client: 7 | Matter: 7 | Tind, J describe | | | | | | | | | 0.00 | 1716.35 |
| JWH | 0.10 | 0.00 | 30.00 | 0.00 | 0.00 | 0.00 | 30.00 | 100.00 | | Jun 16/2003 | | 350.00 |
| Total | | 0.00 | 30.00 | 0.00 | 0.00 | 0.00 | 30.00 | | | | | |
| <u>Responsible Lawyer : J.White</u> | | | | | | | | | | | | |
| *** Sub-Totals by Working Lawyer *** | | | | | | | | | | | | |
| CLM | 1.00 | 0.00 | 125.00 | 0.00 | 0.00 | 0.00 | 125.00 | 12.44 | | Jun 30/2003 | | |
| JWH | 0.95 | 850.00 | 30.00 | 0.00 | 0.00 | 0.00 | 880.00 | 87.56 | | Aug 5/2003 | | |
| Total | | 850.00 | 155.00 | 0.00 | 0.00 | 0.00 | 1005.00 | | | | | |

Exhibit 3-47. Excerpt from the WIP Summary by Responsible Lawyer

Each responsible lawyer appears as a separate heading. A Sub-totals by Working Lawyer compilation completes each responsible lawyer section. The summation calculates total hours and fees for all working lawyers who have unbilled time for matters belonging to the responsible lawyer.

Client Name: Lists client nickname and client last/first or firm name.

Matter: Matters assigned to the responsible lawyer are listed individually by nickname and description.

Wkg Lwyr: Lawyers who posted time to that matter are displayed including their unbilled time.

Hours: Displays the hours of unbilled time for the matter, client, and lawyer.

Current: Displays the value of work-in-progress that is within 30 days of their posted date.

31-60 Days, 61-90 Days, 91-120 Days, >=121 Days: Fees and disbursements are divided into separate age categories, calculated from the base date as entered in the Age From box under the Other tab.

Total: Displays the total work-in-progress for the mater, client, or responsible lawyer.

%: Calculates the total fees for each working lawyer as a percentage of the total fees for the matter.

Last Time Entry: Displays the posted date for the last time entry.

- Disbs: Displays the total disbursements for the matter. Disbursements listed are the amounts accorded to the responsible lawyer.
- Current A/R: Displays the current accounts receivables balance for the matter.
- Current Trust: Displays the current trust balance for the matter.

The WIP Summary by Responsible Lawyer report includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| Summary by Working Lawyer | Optional, as selected by user. |
| Summary by Responsible Lawyer | Optional, as selected by user. |

Exhibit 3-48. Table of summary sections for the WIP Summary by Responsible Lawyer and when they appear

Drill Down

The Work-in-Progress by Responsible Lawyer report allows drill down in the following areas:

| Drill down on | Opens the following window |
|-----------------------|--|
| Matter information | Open Matter |
| Current A/R balance | Receivables by Client report for matter only |
| Current trust balance | Client Trust Listing |

Exhibit 3-49. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the WIP Summary by Responsible Lawyer

Since the WIP Summary by Responsible Lawyer does not display totals for matters or clients, it can reconcile firm totals for hours, unbilled fees and costs.

The chart on the following page lists PCLaw reports that reconcile to the WIP Summary by Responsible Lawyer, and the items on the report that can be reconciled. The reports must be run with identical dates and parameters.

| WIP Summary by Resp Lawyer | Reconciles to | | Additional comments |
|---|---------------------|----------------------|---------------------|
| Hours (matter, client, or firm totals summary sections) | Client Summary | Unbd Hrs | For firm only |
| | Client Fees Listing | Hours > Unbilled | For firm only |
| | Work-in-Progress | Hours > Total | For firm only |
| Fees (matter, client, or firm totals summary sections) | Client Ledger | Unbilled > Fees | For firm only |
| | Client Summary | Unbd Fees | For firm only |
| | Client Fees Listing | Unbilled > Amount | For firm only |
| | Work-in-Progress | Fees > Total | For firm only |
| Disbursements (matter, client, or firm totals summary sections) | Client Ledger | Unbilled Che + Recov | For firm only |
| | Client Summary | Unbd Disb | For firm only |
| | Work-in-Progress | Disbs > Totals | For firm only |

Exhibit 3-50. Table displaying the different reports and their sections that reconcile to the WIP Summary by Responsible Lawyer
 The WIP Summary by Responsible Lawyer does not reconcile to the Client Costs, Disbursement History, Time Listing, or Time Summary as these reports cannot be run for unbilled transactions only.

The WIP Summary by Responsible Lawyer does not reconcile to the Hard & Soft Cost Analysis or Client WIP, Billing, & Collection Summary for disbursements as the WIP Summary by Responsible Lawyer includes unapplied general retainers.

Disbursement Analysis & Interest Report

The Disbursement Analysis & Interest report is one of the three reports that comprise the Disbursement Interest & Analysis report grouping. The Disbursement Analysis & Interest report displays costs allocated to each matter and shows interest calculated on disbursements at a specified rate. The report displays costs without separating unbilled and billed or hard and soft costs in item totals. Costs can be filtered by matter, client, responsible lawyer or date.

What Entries Appear on the Report

Costs listed on the Disbursement Analysis & Interest report are added or changed through one of the following features:

- General Check
- Release Check
- Expense Recovery
- New/Open Payable
- Register > General/Expense/AP tabs
- Matter Opening Balances
- Create Bill/Quick Bill/Release Bill.

The Common Tab

Pull-down menu: Reports > Client > Disbursement Analysis and Interest > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

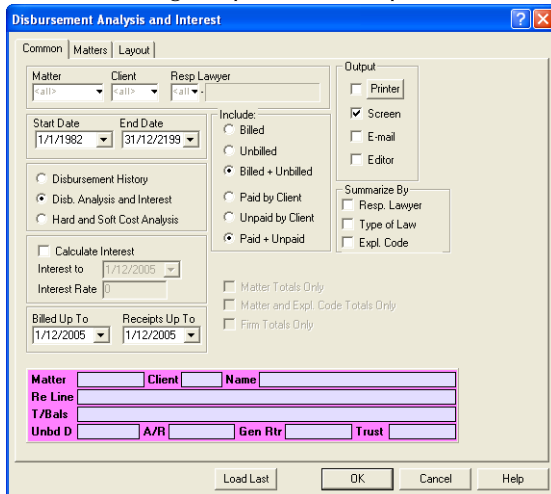


Exhibit 3-51. The Common tab of the Disbursement Analysis & Interest report

- Matter:** To view only costs for a single matter, type or select the matter nickname.
- Client:** To view costs for a specific client, type or select the client nickname.
- Resp Lawyer:** To view only costs allocated to matters belonging to a specific responsible lawyer, type or select the lawyer nickname.
- Start Date:** To view costs on or after a specific date, select the date.
- End Date:** To view costs on or before a specific date, select the date.
- Disbursement Analysis and Interest:** To create the Disbursement Analysis & Interest report, select this option.
- Calculate Interest:** To calculate interest on Disbursements, select this check box.
 - Interest to:** Select the end date to which interest is calculated.
 - Interest Rate:** Type the interest rate.
- Billed Up To:** To view costs as billed on or before a specific date, type or select the date.
- Receipts Up To:** To view payments applied to costs on or before a specific date, type or select the date.

- Include: Select one of the following:
- Billed: To view only billed disbursements select this option.
 - Unbilled: To view only unbilled disbursements, select this option.
 - Billed + Unbilled: To view both billed and unbilled disbursements selected this option.
- Select one of the following:
- Paid by Client: To view only billed disbursements to which payments are applied, select this option.
For partially paid invoices, only the paid portion of the disbursement is shown.
 - Unpaid by Client: To view only billed disbursements to which payments are not applied, select this option.
For partially paid invoices, only the unpaid portion of the disbursement is shown.
 - Paid + Unpaid: To view both paid and unpaid disbursements, select this option.
- Summarize By: If preferred, select one or more of the following:
- Resp Lawyer: To include a Summary by Responsible Lawyer section on the report, select this check box.
 - Type of Law: To include a Summary by Type of Law section on the report, select this check box.
 - Expl. Code: To include a Summary by Explanation Code section on the report, select this check box.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.
- Disabled options on the Disbursement Analysis & Interest selections window are specific to the Disbursement History or Hard & Soft Analysis reports.

The Report

The Disbursement Analysis & Interest report provides a list of allocated expenses. All expenses are associated with matters. The Journal does not take into account whether or not the expense has been paid by the client.

| Matter # | Client Name | | Resp | Law Type | | | | |
|----------------|----------------|-------|---|-----------|-----------|----------------|-------------|--------|
| | Description | | | | | | | |
| | Date | Ref# | Explanation | | | Amount | Interest | Billed |
| Law-001 | Law, PC | | | KE | re | | | |
| | 7/4/2005 | 00001 | Search Disbursements | | | 50.00 | 0.00 | Y |
| | 7/4/2005 | DM | Land Transfer Transfer Tax and Registration* | | | 2250.00 | 0.00 | Y |
| | 7/4/2005 | DM | Deed Registration* | | | 60.00 | 0.00 | Y |
| | 7/4/2005 | DM | Electronic Registration Fee | | | 10.00 | 0.00 | Y |
| | 7/4/2005 | 00002 | Mortgage discharge* | | | 60.00 | 0.00 | Y |
| | 7/4/2005 | 00002 | Mortgage discharge | | | 10.00 | 0.00 | Y |
| | 4/7/2005 | | Tran. Levy: Deed/Transfer (DT) for Transferor | | | 50.00 | 0.00 | Y |
| | 22/7/2005 | 999 | bt Business Taxes | | | 726.17 | 0.00 | Y |
| | | | Total | | | 3216.17 | 0.00 | |

Exhibit 3-52. Excerpt from the Disbursement Analysis & History report

- Matter #: The report is sorted by client name and then matter nickname. Disbursements are displayed by matter.
- Client Name: Lists client last/first or firm name.
- Description: Displays matter description.
- Date: Displays the posting date of the disbursement.

- Ref #:** Displays the reference number when the transaction was entered. The value can be:
- the reference number from a client expense recovery
 - invoice number from a disbursement adjustment at the time of billing, a split billing or a write-off after billing
 - check number from a general check allocation
 - payable invoice number from an accounts payable allocation.
- Explanation:** Appears as it would on the Client Ledger. Non-taxable entries are marked with an asterisk.
- Resp:** Displays the lawyer responsible for the matter.
- Law Type:** Displays the type of law for the matter.
- Amount:** Displays the value of a cost allocated to the matter. If a check or expense recovery transaction lists multiple allocations for one matter, each allocation is listed separately. A negative amount indicates the cost is reversed or written down.
- Interest:** Displays the calculated interest for the disbursement from the original disbursement date. The interest rate and end date are determined under the Common tab.
- Billed:** Displays a Y if a cost is billed or an N if it is still awaiting billing.

The Disbursement Analysis & Interest report includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Type of Law | Optional, as selected by user. |
| Summary by Explanation Code | Optional, as selected by user. |

Exhibit 3-53. Table of the summary sections provided by the Disbursement Analysis & Interest report

Drill Down

The Disbursement Analysis & Interest report allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------------------|----------------------------|
| Unbilled expense recovery entry | Correct - Expense Recovery |
| Unbilled general check entry | Correct - General Check |
| Unbilled accounts payable entry | Register > Select Payable |
| Billed entry | Change Bill |
| Write up/down | Change Bill |
| Matter information | Matter Manager |
| Matter total | Matter Manager |

Exhibit 3-54. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Disbursement Analysis & Interest Report

The Disbursement Analysis & Interest reconciles to many reports that display matter costs. However, the Disbursement Analysis & Interest report lists expenses only without separating billed and unbilled costs in the matter or firm totals. The report does not provide client totals.

The chart below lists PCLaw reports that reconcile to the Disbursement Analysis & Interest report, and the item on the report that can be reconciled. Run the reports with identical dates and parameters.

| Disbursement Analysis & Interest | Reconciles to | | Additional comments |
|----------------------------------|---------------------------|---|--|
| Total/Firm Total | Client Ledger | Unbilled Che + Recov + Billed Disbs | For matter and firm totals |
| | Client Summary | Unbd Disb + Bld Disb | For matter and firm totals |
| | Client Costs Journal | Total > Debit column | To reconcile for matters, run report for the matter only |
| | Hard & Soft Cost Analysis | Soft Cost + Hard Cost > Total | For matter and firm totals |

Exhibit 3-55. Table displaying the different reports that reconcile to the Disbursement Analysis & Interest report

Disbursement History Report

The Disbursement History report is one of the three reports that comprise the Disbursement Interest & Analysis report grouping. The Disbursement History report displays costs allocated to each matter and indicates if the cost has been billed. The report displays costs without separating unbilled and billed or hard and soft costs in item totals. Costs can be filtered by matter, client, responsible lawyer or date.

What Entries Appear on the Report

Costs listed on the Disbursement History report are added or changed through the following features:

- General Check
- Release Check
- Expense Recovery
- New/Open Payable
- Change/Write Off Bill
- Create Bill/Quick Bill/Release Bill
- Matter Opening Balances
- Register > General/Expense/Ledger/AP tabs.

The Common Tab

Pull-down menu: Reports > Client > Disbursement Analysis and Interest > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

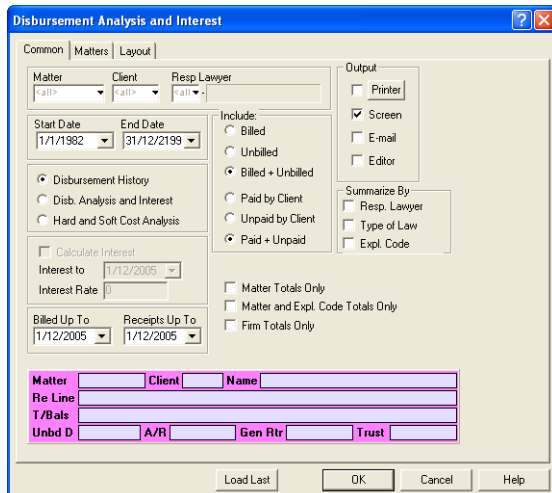


Exhibit 3-56. The Common tab of the Disbursement History report

- Matter:** To view only costs for a single matter, type or select the matter nickname.
- Client:** To view costs for a specific client, type or select the client nickname.
- Resp Lawyer:** To view only costs allocated to matters belonging to a specific responsible lawyer, type or select the lawyer nickname.
- Start Date:** To view costs on or after a specific date, select the date.
- End Date:** To view costs on or before a specific date, select the date.
- Disbursement History:** To create the Disbursement History report, select this option.
- Billed Up To:** To view costs as billed on or before a specific date, type or select the date.
- Receipts Up To:** To view payments applied to costs on or before a specific date, type or select the date.

- Include: Select one of the following:
- Billed: To view only billed disbursements select this option.
 - Unbilled: To view only unbilled disbursements, select this option.
 - Billed + Unbilled: To view both billed and unbilled disbursements selected this option.
- Select one of the following:
- Paid by Client: To view only billed disbursements to which payments are applied, select this option.
For partially paid invoices, only the paid portion of the disbursement is shown.
 - Unpaid by Client: To view only billed disbursements to which payments are not applied, select this option.
For partially paid invoices, only the unpaid portion of the disbursement is shown.
 - Paid + Unpaid: To view both paid and unpaid disbursements, select this option.
- Matter Totals Only: To view only matter totals, select this check box.
- Matter and Expl. Code Totals Only: To view totals for matters and explanation codes with no transaction detail, select this check box.
- Firm Totals Only: To view the firm totals line only, select this check box.
- Summarize By: If preferred, select one or more of the following:
- Resp Lawyer: To include a Summary by Responsible Lawyer section on the report, select this check box.
 - Type of Law: To include a Summary by Type of Law section on the report, select this check box.
 - Expl. Code: To include a Summary by Explanation Code section on the report, select this option.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

Disabled options on the Disbursement Analysis & Interest selections window are specific to the Disbursement Analysis & Interest or Hard & Soft Analysis reports.

The Report

The Disbursement History report provides a list of allocated expenses. All expenses are associated with matters. The Journal does not take into account whether or not the expense has been paid by the client.

| Matter # | Client Name | Resp | Law Type | | Amount Billed |
|----------------|----------------|-------|---|--------------|----------------|
| | Description | | | | |
| | Date | Ref# | Explanation | | |
| Law-001 | Law, PC | | | KE re | |
| | 7/4/2005 | 00001 | Search Disbursements | | 50.00 Y |
| | 7/4/2005 | DM | Land Transfer Transfer Tax and Registration* | | 2250.00 Y |
| | 7/4/2005 | DM | Deed Registration* | | 60.00 Y |
| | 7/4/2005 | DM | Electronic Registration Fee | | 10.00 Y |
| | 7/4/2005 | 00002 | Mortgage discharge* | | 60.00 Y |
| | 7/4/2005 | 00002 | Mortgage discharge | | 10.00 Y |
| | 4/7/2005 | | Tran. Levy: Deed/Transfer (DT) for Transferor | | 50.00 Y |
| | | | Total Other | | 2490.00 |
| | 22/7/2005 | 999 | bt Business Taxes | | 726.17 Y |
| | | | Total Business Taxes | | 726.17 |
| | | | Total | | 3216.17 |

Exhibit 3-57. Excerpt from the Disbursement History report

- Matter #:** The report is sorted by client name and then matter nickname. Disbursements are displayed by matter.
- Client Name:** Lists client last/first or firm name.
- Description:** Displays matter description.
- Date:** Displays the posting date of the disbursement.
- Ref #:** Displays the reference number when the transaction was entered. The value can be:
- the reference number from a client expense recovery
 - invoice number from a disbursement adjustment at the time of billing, a split billing or a write-off after billing
 - check number from a general check allocation
 - payable invoice number from an accounts payable allocation.
- Explanation:** Appears as it would on the Client Ledger. Non-taxable entries are marked with an asterisk.
- Resp:** Displays the lawyer responsible for the matter.
- Law Type:** Displays the type of law for the matter.
- Amount:** Displays the value of a cost allocated to the matter. If a check or expense recovery transaction lists multiple allocations for one matter, each allocation is listed separately. A negative amount indicates the cost is reversed or written down.
- Interest:** Displays the calculated interest for the disbursement from the original disbursement date. The interest rate and end date are determined under the Common tab.
- Billed:** Displays a Y if a cost is billed or an N if it is still awaiting billing.

The Disbursement History report includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Type of Law | Optional, as selected by user. |
| Summary by Explanation Code | Optional, as selected by user. |

Exhibit 3-58. Table of the summary sections provided by the Disbursement History report and when they appear

Drill Down

The Disbursement History report allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------------------|----------------------------|
| Unbilled expense recovery entry | Correct - Expense Recovery |
| Unbilled general check entry | Correct - General Check |
| Unbilled accounts payable entry | Register > Select Payable |
| Billed entry | Change Bill |
| Write up/down | Change Bill |
| Matter information | Open Matter |
| Matter total | Open Matter |

Exhibit 3-59. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Disbursement History Report

The Disbursement History can reconcile to the majority of reports that display costs for matters. However, the Disbursement History lists expenses only and does not separate billed and unbilled costs in the matter or firm totals. The Disbursement History report does not provide client totals.

The chart below lists PCLaw reports that reconcile to the Disbursement History, and the item on the report that can be reconciled. Run the reports with identical dates and parameters.

| Disbursement History | Reconciles to | | Additional comments |
|----------------------|------------------------------|---|---|
| Total/Firm Total | Client Ledger | Unbilled Che + Recov + Billed Disbs | For matter and firm totals |
| | Client Summary | Unbd Disb + Bld Disb | For matter and firm totals |
| | Client Costs Journal | Total > Debit column | To reconcile for matters, report must be run for the matter only |
| | Hard & Soft Cost Analysis | Soft Cost + Hard Cost > Total | For matter and firm totals |

Exhibit 3-60. Table showing the different reports and their sections that reconcile to the Disbursement History report

Hard & Soft Cost Analysis

The Hard & Soft Cost Analysis is one of the three reports that comprise the Disbursement Interest & Analysis report grouping. The Hard & Soft Cost Analysis categorizes costs as per their origin. Expense recovery and billing adjustments are soft costs while allocations from general checks or new payables are hard costs. The report indicates whether or not a cost is billed and paid. Costs can be filtered by matter, client, responsible lawyer or date.

What Entries Appear on the Report

Expense recovery entries on the Hard & Soft Cost Analysis are added or modified through:

- Expense Recovery
- Create Bill/Quick Bill
- Change/Write Off Bill
- Matter Opening Balances
- Register > Expense/Ledger tabs.

General check allocations on the Hard & Soft Cost Analysis are added or modified through:

- General Check
- General Release Check
- Register > General/Ledger tabs.

A/P allocations on the Hard & Soft Cost Analysis are added or modified through:

- New/Open Payable
- Register > AP tab.

The Common Tab

Pull-down menu: Reports > Client > Disbursement Analysis and Interest > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

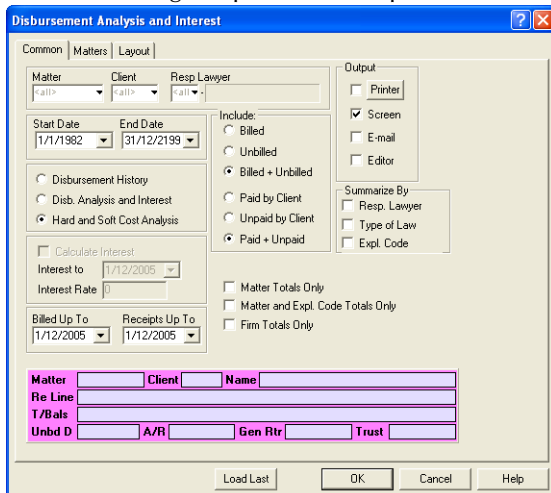


Exhibit 3-61. The Common tab of the Hard & Soft Cost Analysis

Matter: To view only costs for a single matter, type or select the matter nickname.

Client: To view costs for a specific client, type or select the client nickname.

Resp Lawyer: To view only costs allocated to matters belonging to a specific responsible lawyer, type or select the lawyer nickname.

Start Date: To view costs on or after a specific date, select the date.

End Date: To view costs on or before a specific date, select the date.

Hard and Soft Cost Analysis: To create the Hard and Soft Cost Analysis report, select this option.

Billed Up To: To view costs as billed on or before a specific date, type or select the date.

Receipts Up To: To view payments applied to costs on or before a specific date, type or select the date.

- Include: Select one of the following:
 - Billed: To view only billed disbursements select this option.
 - Unbilled: To view only unbilled disbursements, select this option.
 - Billed + Unbilled: To view both billed and unbilled disbursements selected this option.
- Select one of the following:
 - Paid by Client: To view only billed disbursements to which payments are applied, select this option.
For partially paid invoices, only the paid portion of the disbursement is shown.
 - Unpaid by Client: To view only billed disbursements to which payments are not applied, select this option.
For partially paid invoices, only the unpaid portion of the disbursement is shown.
 - Paid + Unpaid: To view both paid and unpaid disbursements, select this option.
- Matter Totals Only: To view only matter totals, select this check box.
- Matter and Expl. Code Totals Only: To view totals for matters and explanation codes with no transaction detail, select this check box.
- Firm Totals Only: To view the firm totals line only, select this check box.
- Summarize By: If preferred, select one or more of the following:
 - Resp Lawyer: To include a Summary by Responsible Lawyer section on the report, select this check box.
 - Type of Law: To include a Summary by Type of Law section on the report, select this check box.
 - Expl. Code: To include a Summary by Explanation Code section on the report, select this option.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The report provides a list of allocated expenses. All expenses are associated with matters. The report indicates if the expense is paid by the client, but does not separate hard and soft costs in the item totals.

| Client Matter | Date | Src Ref# | Explanation | Law Type | Soft Cost | Hard Cost | | | Paid Billed by Client | | |
|------------------|----------------|-----------|-----------------------------|-------------|--------------|----------------|-----|-------------|-----------------------------|---|---|
| | | | | | | Advanced | A/P | Pending | | | |
| Law | Law, PC | | | re | | | | | | | |
| Law-001 | | | | | | | | | | | |
| | 7/4/2005 | CHE 00001 | Search Disbursements | | | 50.00 | | | 50.00 | Y | Y |
| | 7/4/2005 | CHE DM | Land Transfer Transfer Tax | | | 2250.00 | | | 2250.00 | Y | Y |
| | 7/4/2005 | CHE DM | Deed Registration* | | | 60.00 | | | 60.00 | Y | Y |
| | 7/4/2005 | CHE DM | Electronic Registration Fee | | | 10.00 | | | 10.00 | Y | Y |
| | 7/4/2005 | CHE 00002 | Mortgage discharge* | | | 60.00 | | | 60.00 | Y | N |
| | 7/4/2005 | CHE 00002 | Mortgage discharge | | | 10.00 | | | 10.00 | Y | N |
| | 4/7/2005 | CER | Tran. Levy: Deed/Transfer (| | | 50.00 | | | 50.00 | Y | N |
| | 22/7/2005 | AP 999 | bt Business Taxes | | | 726.17 | | | 726.17 | Y | N |
| | | | Total | | 0.00 | 3216.17 | | 0.00 | 3216.17 | | |

Exhibit 3-62. Excerpt from the Hard & Soft Cost Analysis

- Client Name: Lists client last/first or firm name.
- Matter: The report is sorted by client and then matter nickname. Disbursements are displayed by matter.
- Date: Displays the posting date of the disbursement.

- Src:** indicates whether the transaction is a CER, CHE, AP, or W/D.
- Ref #:** Displays the reference number when the transaction was entered. The value can be:
- the reference number from a client expense recovery
 - invoice number from a disbursement adjustment at the time of billing, a split billing or a write-off after billing
 - check number from a general check allocation
 - payable invoice number from an accounts payable allocation.
- Explanation:** Appears as it would on the Client Ledger. Non-taxable entries are marked with an asterisk.
- Law Type:** Displays the type of law for the matter.
- Soft Cost:** Lists all soft costs whether it is an expense recovery, adjustment at the time of billing, or write up/down after billing.
- Hard Cost:** Section divides costs allocated to matters between checks (Advanced column) and payables (A/P Pending column).
- Billed:** Displays a Y if a cost is billed or an N if it is still awaiting billing.
- Paid by Client:** Displays a Y if a payment has been applied to a cost, an N if the cost is unpaid, or a P if the cost is partially paid.

The Hard & Soft Analysis includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Type of Law | Optional, as selected by user. |
| Summary by Explanation Code | Optional, as selected by user. |

Exhibit 3-63. Table of the summary sections provided by the Hard & Soft Cost Analysis and when they appear

Drill Down

The Hard & Soft Cost Analysis report allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------------------|----------------------------|
| Unbilled expense recovery entry | Correct - Expense Recovery |
| Unbilled general check entry | Correct - General Check |
| Unbilled accounts payable entry | Register > Select Payable |
| Write up/down | Change Bill |
| Matter information | Open Matter |
| Matter total | Open Matter |

Exhibit 3-64. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Hard & Soft Cost Analysis

The Hard & Soft Cost Analysis lists expenses only and does not separate billed and unbilled costs for matter or firm totals. Client totals are not listed separately.

The chart below lists PCLaw reports that reconcile to the Hard & Soft Cost Analysis, and the item on the report that can be reconciled. Run the reports with identical dates and parameters.

| Hrd & Sft Cost Anal | Reconciles to | | Additional comments |
|---|----------------------|----------------------|--|
| Soft Cost: Matter > and Firm Totals | Client Ledger | Unbilled Recov | Select Unbilled in Include section |
| Hard Cost > Total column: Matter and Firm Totals | Client Ledger | Unbilled Che | Select Unbilled in Include section |
| Soft Cost + Hard Cost > Total: Matter and Firm Totals | Client Costs | Total > Debit column | Select Billed + Unbilled/Paid + Unpaid |
| | Disbursement History | Total + Firm Total | Select Billed + Unbilled/Paid + Unpaid |

Exhibit 3-65. Table displaying the different reports and their sections that reconcile to the Hard & Soft Cost Analysis

The Hard & Soft Analysis does not reconcile to the Work-in-Progress or Work-in-Progress Summary by Responsible Lawyer reports as the latter reports includes unapplied general retainers in their disbursement WIP.

Partner Alert Report

The Partner Alert is a notification report listing matters with no activity for a specified period of time, or have balances exceeding a specified amount. The time or amount parameters are determined when the report is created. The areas where the parameters can apply include accounts receivables, unbilled time, unbilled disbursements, and trust. The report can be run for client introducing lawyer or responsible lawyer. The report displays matter totals only and not individual transactions.

What Entries Appear on the Report

The balance of unbilled time on the Partner Alert report is comprised of transactions made through the following features:

- Time Sheet/Fee Sheet
- Quick Timer
- PCLaw Timers
- Phone Call Manager
- Calendar
- Appointment Sheet
- Matter Opening Balances.

The balance of unbilled disbursements on the Partner Alert report is comprised of transactions made through the following features:

- Expense Recovery
- General Check > with allocations to a matter
- Matter Opening Balances (for unbilled disbursements).

The A/R balance on the Partner Alert report is comprised of transactions made through the following features:

- Create Bill
- Release Bill
- Register > Invoice/Ledger tabs
- Quick Bill
- Change/Write Off Bill
- Matter Manager > Ledger tab.

Trust balance on the Partner Alert is comprised of transactions made through the following features:

- Trust Check
- Trust Release Check
- Trust-to-General Transfer
- Trust Receipt
- Matter-to-Matter Transfer.

The Partner Alert Criteria Tab

Pull-down menu:

Reports > Client > Partner Alert > Partner Alert Criteria Tab

The Partner Alert Criteria tab contains the parameters to define the Partner Alert report. It is the first tab to appear when selecting the report from the pull-down menu or Quick Step. When setting defaults under the Workstation Settings > Other tab for the Partner Alert report to appear automatically at start up, the window that appears when clicking the Criteria button is identical to the Partner Alert Criteria tab. See "Workstation Settings" on page 100.

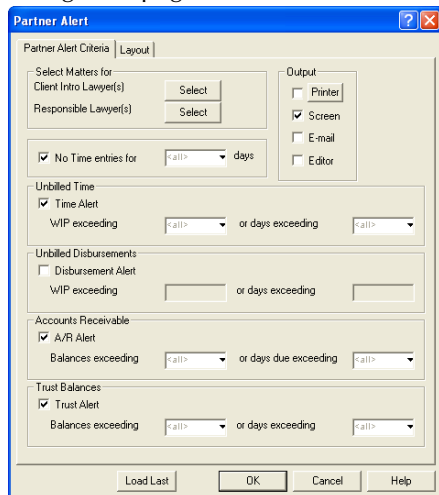


Exhibit 3-66. The Partner Alert Criteria tab of the Partner Alert report

Client Intro Lawyers: To view only information for matters assigned to one or more client introducing lawyers, click the **Select** button to choose the lawyers.

Responsible Lawyers: To view only information for matters assigned to one or more responsible lawyers, click the **Select** button to choose the lawyers.

No Time Entries for: To view information on matters where a time entry has not been posted for a specified number of days, select this check box.

Type the minimum number of days in the adjacent box.

Time Alert: To view information on matters where unbilled time exceeds a specified value or time remains unbilled for a specified number of days, select this check box.

WIP exceeding: Type the minimum value of the unbilled time.

Days exceeding: Type the minimum number of days.

Although a value can be assigned to both the WIP exceeding and Days exceeding boxes, only one valued is require when Time Alert is selected.

Disbursement Alert: To view information on matters where unbilled disbursements exceed a specified value or disbursements remain unbilled for a specified number of days, select this check box.

WIP exceeding: Type the minimum value of the unbilled disbursement.

Days exceeding: Type the minimum number of days.

Although a value can be assigned to both the WIP exceeding and Days exceeding boxes, only one valued is require when Disbursement Alert is selected.

A/R Alert: To view information on matters where the A/R balance exceeds a specified value or has aged for a specified number of days, select this check box.

Balances exceeding: Type the minimum A/R balance.

Days due exceeding: Type the minimum number of days.

Although a value can be assigned to both the Balances exceeding and Days due exceeding boxes, only one valued is require when A/R Alert is selected.

Trust Alert: To view information on matters where the trust balance exceeds a specified value or has no activity for a specified number of days, select this check box.

Balances exceeding: Type the minimum trust balance.

Days exceeding: Type the minimum number of days.

Although a value can be assigned to both the Balances exceeding and Days exceeding boxes, only one valued is require when Trust Alert is selected.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

Workstation Settings

| | |
|------------------------|---|
| Pull-down menu: | Options > Workstation Settings > Other tab |
| Quick Step | Utilities > Workstation Settings > Other tab |

The Partner Alert report can be set to appear automatically when PCLaw is opened. Select Display Partner Alert at Startup on the Workstation Settings > Other tab. Click the Criteria button to set the alert parameters for the pop up report.

The selected settings apply to this workstation only. Unique criteria for the Partner Alert report can be assigned for different workstations.

The Report

The Partner Alert lists disbursement, billing, payment and trust details for matters.

| Matter | Description | Resp Lwyr | Accounts Receivable | Unbilled Time | Unbilled Disbursements | Trust Balance | Last Activity |
|--------|---|--------------|------------------------|------------------|---------------------------|------------------|------------------|
| 34 | McDougall, L. McDougall vs. Rigid Dental Floss Company | WK | 16156.30 | 4000.00 | 3625.00 | 10000.00 | Oct 22/2003 |

Exhibit 3-67. Excerpt from the Partner Alert report

Each matter displays matter nickname, description, and responsible lawyer.

Accounts Receivable: Provides the outstanding receivable balance for the matter as of 12/31/2199. All post dated billings and receipts are included in the A/R total.

Unbilled Time: Provides the value of unbilled time and fees for the matter as of 12/31/2199. All post dated time entries are included in the unbilled time value. Delay post entries are not included in the balance until saved.

Unbilled Disbursements: Provides the value of unbilled disbursements for the matter as of 12/31/2199. All post dated disbursement entries are included in the unbilled disbursement balance. Recurring entries that have not been posted are not included in the balance.

Trust Balance: Provides the sum balance for all trust accounts assigned to the matter, including checks and receipts as of 12/31/2199. All post dated trust entries are included in the trust balance. Recurring entries that have not been posted are not included in the balance.

Last Activity: Displays the date of the last transaction posted to the client ledger, even if the transaction is post-dated.

The Partner Alert report does not contain any summary sections.

Drill Down

The Partner Alert allows drill down in the following areas:

| Drill down on | Opens the following window |
|------------------------|------------------------------|
| Matter Information | Matter Manager > Summary Tab |
| Accounts Receivable | Matter Manager > Summary Tab |
| Unbilled Time | Matter Manager > Summary Tab |
| Unbilled Disbursements | Matter Manager > Summary Tab |
| Trust Balance | Matter Manager > Summary Tab |
| Last Activity | Matter Manager > Summary Tab |

Exhibit 3-68. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Partner Alert

The Partner Alert is not primarily a reconcilable report. However, balances on the Partner Alert can reconcile to other reports.

The chart below lists PCLaw reports that reconcile to the Partner Alert, and the item on the report that can be reconciled. The comparative reports must be run with identical dates and parameters. A report with a start date other than 1/1/82 may exclude entries that occurred prior to the start date. An end date of 12/31/2199 must be used on all comparative reports to include any post-dated entries.

| Partner Alert | Reconciles to | | Additional comments |
|------------------------|--------------------------|----------------------------------|---|
| Accounts Receivable | Client Summary | A/R Bal | For matter |
| | Client Ledger | Balances > A/R | For matter |
| | Client Accounting Ledger | A/R > Totals Up to Ending Date | For matter |
| | Billing (Fees) Journal | Outstanding > Total | Include Write-Ups and Write-Downs |
| | Invoice Journal | Total > Firm Total | For matter |
| | Receivables by Client | Total > Matter Total | Set both End Date and Receipts Up To Date to 12/31/2199 |
| Unbilled Time | Client Summary | Unbd Fees | For matter |
| | Client Ledger | Unbilled > Fees | For matter |
| | Work-in-Progress | Unbilled Fees > Total | For matter |
| | Client Fees Listing | Amount > Unbilled | For matter |
| Unbilled Disbursements | Client Ledger | Unbilled > Che + Recov | For matter |
| | Client Summary | Unbd Disb | For matter |
| | Client Accounting Ledger | Disb > Total Up To Ending Date | For matter |
| | Work-in-Progress | Total > Disb | For matter |
| Trust Balance | Client Summary | Trust > Balance | For matter |
| | Client Ledger | Balances > Trust | For matter |
| | Client Accounting Ledger | Trust > Totals Up to Ending Date | For matter |
| | Client Trust Listing | Matter Total | For matter, client, or firm |

Exhibit 3-69. Table displaying the different reports and their sections that reconcile to the Partner Alert report

Unbilled time on the Partner Alert report cannot reconcile to the Client Accounting Ledger, for that report does not display time or fees until they are billed.

Unbilled time on the Partner Alert report cannot reconcile to the Time Listing, for that report does not summarize time by matter nor differentiate between billed and unbilled time.

Unbilled time on the Partner Alert report cannot reconcile to the Time Summary, for that report summarizes time by task code and does not differentiate between unbilled and billed time.

Unbilled disbursements on the Partner Alert report cannot reconcile to the Client Costs Journal, for that report does not differentiate between unbilled and billed disbursements.

Billed disbursements displayed on the Partner Alert report are not reconcilable to any other report since a separate total is not provided. The total for the disbursement column represents unbilled disbursements only.

Trust Balances on the Partner Alert report cannot reconcile to the Trust Bank Journal, for that report does not display trust balances by matter.

List of Clients

The List of Clients report provides a list of clients and their relevant information. Included on the report are the client number and name, major client number, client introducing lawyer and business phone numbers. When creating the report, you can choose to display client address, a list of associated matters, matter cross references, contacts associated with the matter, memos and collection memos.

The report can be run to include active, inactive and archived matters. Purged matters are not included on the report. The Firm Summary quantifies the listed active, inactive and archived matters.

What Entries Appear on the Report

Clients, matters, and matter information listed on the List of Clients report are added, changed or removed through one of the following features.

- New Matter
- Close Matter
- Matter Manager > Main/Settings/Summary/Billing/Contacts tabs
- Closed Matter Register
- Contact Manager.

Clients with no associated matters do not appear on the List of Clients report.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Client > List of Clients > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

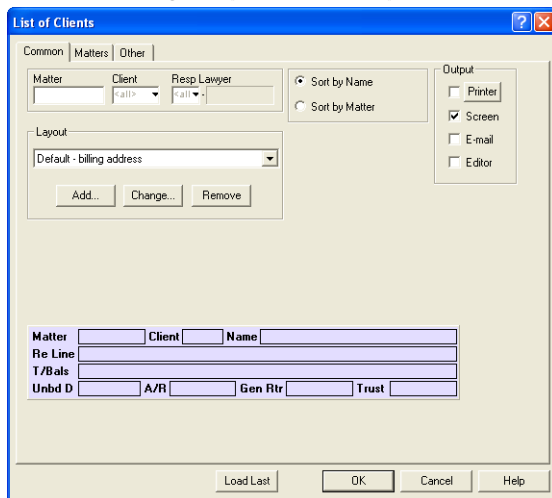


Exhibit 3-70. The Common tab of the List of Clients

- Matter:** To view details for a single matter, type or select the matter nickname.
- Client:** To view details for matters belonging to a specific client, type or select the client nickname.
- Resp Lawyer:** To view details for matters assigned to a specific responsible lawyer, type or select the lawyer nickname.
- Sort by Name:** To sort the list by client last name, select this option.
- Sort by Matter:** To sort the list by client number, and matter nickname within the client number, select this option.
- Layout:** In the Layout area, to produce a customized List of Clients, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.

- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Other Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Client > List of Clients > Other Tab |
|------------------------|--|

The Other tab displays report options that may not be as frequently used.

Exhibit 3-71. The Other tab of the List of Clients

Matter Open Date: If preferred, select one or more of the following:

Begin: To view matters opened on or after a given date, select the date.

End: To view matters opened on or prior to given date, select the date.

Matter Close Date: If preferred, select one or more of the following:

Begin: To view matters closed on or after a given date, select the date.

End: To view matters closed on or prior to a given date, select the date.

Other Staff: To restrict the report to matters assigned to a specific staff member, select the user name from the drop down list.

The Other Staff member is assigned on the Main tab of Matter Manager.

Referral Type: To restrict the report to a specific referral type, select the type from the drop down list. The adjacent box becomes available.

Select the referral source in the adjacent box.

The Referral Type and Source are assigned on the Main tab of Matter Manager.

Summarize by: If preferred, select one or more the following:

Type of Law: To include a Summary by Type of Law section on the report, select this check box.

Resp Lawyer: To include a Summary by Responsible Lawyer section on the report, select this check box.

Referral Type: To include a Summary by Referral Type section on the report, select this check box.

Show Summary Only: To display only the select summary sections and the Firm Totals section, select this check box.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The List of Clients report provides a list of client names and relevant information. Additional matter and contact information can be included if requested. The described report uses the Default - client address layout. Default - client address)archv matt), default - billing address, and default - second billing address layouts are also provided.

| Client | Client Name Address City, State, Zip | Matter | Description | Law Type | Rate | Resp | Assg | Oth | Intro Lwyr | Business Fax Home | Open Ds |
|--------|---|--------|-------------|----------|------|------|------|-------|------------|----------------------------------|-----------|
| Law | Law, PC 456 Uptown Street Gjoa Haven, Nunavut H0H 0H0 | | | | Law | | | | BJO | 555-8888 555-2000 555-8887 | |
| | Law-004 | | proj | | B | EJO | | | | | Jan 6/20 |
| | Law-001 | | re | | B | KE | KE | Jodie | | | Apr 7/20 |
| | Law-002 | | lit | | B | BJO | KE | | | | Sep 14/20 |

Exhibit 3-72. An excerpt from the List of Clients displaying the Default - Client Address layout

- Client:** Displays client nickname.
- Client Name:** Displays client last/first name or the client firm name.
- Address:** Displays client address information.
- Matter:** Lists the nickname of all matters associated with the client.
- Description:** Displays the matter description.
- Law Type:** Displays the assigned type of law for the matter.
- Maj Clnt:** If the client is associated with a major client, the major client number is listed.
- Int Lwyr:** Displays the client introducing lawyer for the matter.
- Business:** Displays the business phone number.
- Fax:** Displays the fax number.
- Home:** Displays home phone number.
- Rate:** Displays the default billing rate for the matter.
- Resp:** Displays the responsible lawyer for the matter.
- Assg:** Displays the assigned lawyer for the matter.
- Oth Stf:** Displays the staff member assigned on the Main tab of Matter Manager.
- Open Date:** Displays the date when the matter was opened.
- Referred By:** Displays the referral source on the Main tab of Matter Manager.

The List of Clients includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| Firm Summary | Always appears. |
| Summary by Type of Law | Optional, as selected by user. |
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Referral Type | Optional, as selected by user. |

Exhibit 3-73. Table of the summary sections provided by the List of Client and when they appear

Drill Down

Drilling down on matter information on the List of Clients report activates the Matter Manager > Summary tab window.

You can drill down on inactive and archived matters.

Reconciling the List of Clients

Since the List of Clients is contains no accounting data, it is not a reconcilable report.

Since the List of Clients does not include clients with no associated matters, it should not be used as a conflict check when creating new clients and matters. Use the File Conflict List created in the Conflict Search tool.

Matter Status Report

The Matter Status report provides an overview of the last entries to the matter with respect to data entry, billing, documents added, calendar events, notes and memos. If requested, the Matter Status report displays matter balances. Matters are included on the report if they have activity in the date range of the report. Post dated entries are also included for these matters.

What Entries Appear on the Report

The Last Document appears on the Matter Status report according to the latest Creation date in the Add PCLaw Document window. The document can be added through Document Manager or any of PCLaw's document integration features.

The Last Time Entry appears according to the latest date posted through the Time Sheet, Fee Sheet, or any other time features in PCLaw.

The Last/Next Appointment Entry and Last/Next To Do Entry appear according to the latest Due Date specified in the New/Change Appointment or New/Change To Do window.

The Last Note appears according to the latest date posted in the New/Change Notes window.

The Last Billing appears according to the latest A/R date used for creating an invoice. The invoice can be created through Create Bill, Quick Bill or Release Bill.

The Last Payment appears according to the latest payment date for a Receive Payment or the latest A/R date where a General Retainer or Trust-to-General Transfer was applied at billing.

Memo information is pulled from the Summary tab of Matter Manager. If the Include Matter Balances option is selected, the balances from the Client Summary are displayed.

The Common Tab

Pull-down menu:

Reports > Client > Matte Status Report > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

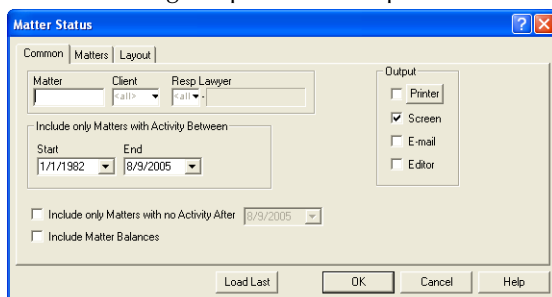


Exhibit 3-74. The Common tab of the Matter Status report

- Matter:** To list details for a single matter, type or select the matter nickname.
- Client:** To list details for all matters assigned to a single client, type or select the client nickname.
- Resp Lawyer:** To view the status for all matters belonging to a specific responsible lawyer, type or select the lawyer nickname.
- Start Date:** To include all matters that contain activity after a specific date, select the date.
- End Date:** To include all matters that contain activity before a specific date, select the date.
- Include only Matters with No Activity After:** To filter the report to include matters with no activity after a specified date, select this check box.
Select the date in the date box.

Include Matter Balances: To include WIP, A/R and trust balances for the matter, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Matter Status report displays the latest activity of the chosen matters.

| Client Matter | Client Name | Description | Staff | Date | Description | Open Date | Resp Lawyer | Lead Contact |
|---------------|----------------------------------|-------------|--------|-------------|--|------------|-------------|--------------|
| k15 | Hardy | | | | | | | |
| k15 | Hardy vs Happy Camper Camp Sites | | | | | Jul 9/2004 | MM | Jodie |
| | <u>Last Document:</u> | ADMIN | | Jan 22/2004 | appointmentlisting.pdf | | | |
| | <u>Last Time Entry:</u> | MM | | Jul 17/2004 | | | | |
| | <u>Last Appointment Entry:</u> | EJO | | 0/0 | Inspect Campsite | | | |
| | <u>Next Appointment Entry:</u> | EJO | | Jul 10/2004 | Meeting with proprietors of Happy Camper Camp Site | | | |
| | <u>Last Note:</u> | EJO | | Jul 9/2004 | Delivery of firewood occurred bi-weekly as per contract. | | | |
| | | | | | Payment due upon delivery. | | | |
| | <u>Last Billing:</u> | MM | | Jul 17/2004 | FEES 300.00 DISBS 120.00 TAXES 33.00 | | | |
| | | | | | SALES TAX 24.00 | | | |
| | <u>Last Payment:</u> | MM | | Jul 20/2004 | payment installment | | | |
| | <u>Memo:</u> | | | | Client has agreed to a negotiated settlement. | | | |
| | | Unbd Fees | 600.00 | Unbd Disbs | 400.00 | A/R | 397.00 | Retainer |
| | | | | | 0.00 | Trust | | 3000.00 |

Exhibit 3-75. An excerpt from the Matter Status report

Client: Displays client nickname.

Client Name: Displays client last/first name or the client firm name.

Matter: Lists the nickname of all matters associated with the client.

Description: Displays the matter description.

Last/Next: The following categories are displayed in this column:

Last Document: Displays the document file name, the staff member who linked the document to the matter, and the date of the document. When a document is added to PCLaw, the document date reflects the creation date of the document. However, that date can be changed in the Add PCLaw document window, therefore the date is not necessarily the original creation date.

Last Time Entry: Displays the date of the latest time entry posted and the timekeeper who posted the time.

Last/Next To Do Entry: Displays the action and lawyer for the latest dated to do. If the to do is assigned a due date, that date appears on the report, else 0/0 is shown in the Date column. If the due date is prior to the default entry date, the title appears as Last To Do. If the due date is after the default entry date or there is no due date, then the title is shown as Next To Do.

Last/Next Appointment Entry: Displays the action, lawyer, and due date for the latest dated appointment. If the due date is prior to the default entry date, the title appears as Last Appointment. If the due date is after the default entry date or there is no due date, then the title is shown as Next Appointment.

Last Note: Displays the note, lawyer, and date for the latest dated note.

Last Billing: Displays the amount billed, user who processed the bill, and the A/R date for the latest dated invoice.

Last Payment: Displays the payment explanation, posted date, and user who processed the payment, for the latest payment for the matter. The payment can be posted through as a receive payment, or at the time of billing for general retainers or trust-to-general transfers. Retainers and trust transfers appear on the Matter Status report for the portion that is applied on an bill.

Memo: Displays the first 44 characters of the most recently posted memo. If the last added memo is less than 44 characters, a portion of the next most recent memo is also displayed.

If Include Matter Balance is selected, the following matter balances are displayed on the Matter Status report: unbilled fees, unbilled disbursements, A/R balance, unapplied general retainers, and trust funds. These balances are not affected by the default entry date as displayed on the top of the report, as they include post dated entries.

The Matter Status report does not have contain any summary sections.

Drill Down

The Matter Status report allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------------|--|
| Matter/Client Information | Matter Manager > Main tab |
| Last Document | Change PCLaw Document |
| Last Time Entry | Correct Time/Fee Entry |
| Last/Next To Do | Change To Do |
| Last/Next Appointment | Change Appointment |
| Last Note | Notes |
| Last Billing | Change Bill |
| Last Payment | Correct Receive Payments (for payments only) |
| Memo | Matter Manager > Summary tab |
| Matter Balances | Matter Manager. Summary tab |

Exhibit 3-76. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Matter Status Report

The Matter Status report is not intended as a reconcilable report. All balances are taken from the Client Summary and include post dated entries.

| Matter Status | Reconciles to | | Additional comments |
|---------------|---|-------------------|---------------------|
| Unbd Fees | Client Summary | Unbd Fees | For matter only |
| | Client Ledger | Unbilled > Fees | For matter only. |
| | Client Fees Listing | Amount > Unbilled | For matter only. |
| | Work-in-Progress | Fees > Total | For matter only |
| | Client WIP, Billing, & Collection Summary | W.I.P. Time | For matter only. |

| Matter Status | Reconciles to | | Additional comments |
|------------------|--------------------------|----------------------------------|--|
| Unbd Disb | Client Summary | Unbd Disb | For matter only. End date = 12/31/2199. |
| | Client Accounting Ledger | Disb | For matter only. End date = 12/31/2199. |
| | Client Ledger | Unbilled > Che + Recov | For matter only. End date = 12/31/2199. |
| | Work-in-Progress | Unbilled Disb > Total | For matter only. End date = 12/31/2199. |
| A/R | Client Summary | A/R Bal | For matter only. End date = 12/31/2199. |
| | Client Accounting Ledger | A/R > Totals for Report Period | For matter only. End date = 12/31/2199. |
| | Client Ledger | Balances > A/R Bal | For matter only. End date = 12/31/2199. |
| | Billing (Fees) Journal | Outstanding | For matter only. End date = 12/31/2199. Select Include Write-Ups and Write Downs & Include Paid Invoices. Run reports for all dates. |
| | Receivables by Client | Total | For matter only. End date = 12/31/2199. Select Show Balances as of End Date. |
| Retainer | Client Summary | Retainers | For matter only. End date = 12/31/2199. |
| | Client Ledger | General Retainer | For matter only. End date = 12/31/2199. |
| | Client Accounting Ledger | Retainers | For matter only. End date = 12/31/2199. |
| Trust > Balances | Client Summary | Trust > Balances | For matter only, all accounts. End date = 12/31/2199. |
| | Client Accounting Ledger | Trust > Totals for Report Period | For matter only, all accounts. End date = 12/31/2199. |
| | Client Ledger | Balances > Trust | For matter only, all accounts. End date = 12/31/2199. |
| | Client Trust Listing | Matter Total | For matter only, all accounts. End date = 12/31/2199. |
| | Client Trust Ledger | Matter TOtals | For matter only, all accounts, End date = 12/31/2199 |

Exhibit 3-77. Table displaying the different reports and their sections that reconcile to the Matter Status report

The Matter Status report does not reconcile to the Time Listing, Time Summary, Daily Time Summary, Comparative Time Analysis, or Unbilled Time & A/R Summary by Working Lawyer for Unbd Fees for the Matter Status report displays matter totals only. The other reports are not matter based.

The Matter Status report does not reconcile to the General Ledger for Unbd Disbs, A/R, or Trust for the Matter Status report includes post-dated entries.

The Matter Status report does not reconcile to the Receivables by Lawyer report for A/R for the Matter Status report displays matter balances only. The Receivables by Lawyer report displays balances for the lawyer and firm only.

The Matter Status report does not reconcile to the Invoice Journal for A/R, for the Invoice Journal does not reflect payments.

Matter Change Log

The Matter Change Log provides a record of changes made to matter information, such as name, address, description and the status of the matter. The report can be created by matter, client or date range.

What Entries Appear on the Log

A new record is added to the Matter Change Log each time an item is changed and saved. Multiple items changed in the same Matter Manager session are included in a single record, providing information is not saved within the session by switching tabs or matter nicknames.

Changes made through the Main tab of Matter Manager are recorded on the Matter Change Log if any of the following areas are modified:

- description field
- client, billing, or second billing name including title and firm name
- client, billing, or second billing address
- client, billing, or second billing phone and fax numbers, e-mails, and web sites.

Changes made through Close Matter or Closed Matter Register are recorded on the Matter Change Log if, the matter status is changed from active to inactive, archived, or purged, or changed to active from inactive or archived.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Client > Matter Change Log > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report.

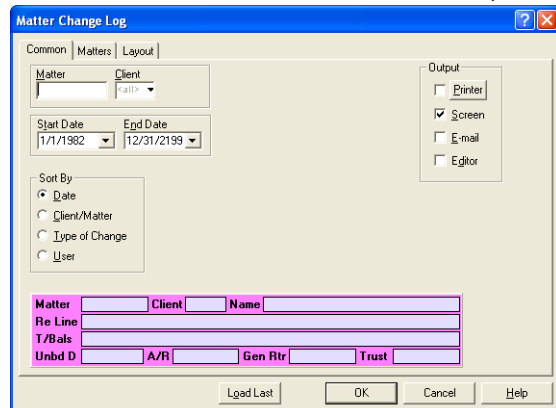


Exhibit 3-78. Matter Change Log selection window displaying the Common tab

- Matter:** To view changes for a single matter, type or select the matter name.
- Client:** To view changes for all matters assigned to a single client, type or select the client nickname.
- Start Date:** To include all matters with changes made on or after a specified date, select the date.
- End Date:** To include all matters with changes made on or before a specified date, select the date.
- Sort By:** Select one of the following options:
- Date:** To sort changes by the date they occurred, select this option.
 - Client/Matter:** To sort changes first by client and secondly by matter, select this option.
 - Type of Change:** To sort changes by the fields changed, select this option.
 - User:** To sort changes by the users who made the change, select this option.
- Load Last:** To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Matter Change Log displays the latest activity of the chosen matters.

| Client Matter | Client Name Matter Description | Date | User Name Data After Changes | Source of Change Action/Description |
|------------------|-----------------------------------|------------|---|--|
| 3 | Jagge, N. | | | PCLaw Matter Manager |
| 3 | Jagge, N. Billing Address | Dec 7/2004 | ADMIN Jagge, Matassja Changed Billing Address | Billing Address Changed |

Exhibit 3-79. The Matter Change Log report as it appears

Client, Client Name: Displays the client nickname and the client last/first or firm name.

Matter: Displays the matter nickname.

Matter Description: Displays the matter description.

Data Before Changes: Displays the original information. If a change is made to an address field, the entire address appears under this column. If a change is made to the matter's status, this field remains blank on the report.

Date: Displays the date the record was changed.

User Name: Lists the nickname of the user who effected the change.

Data After Change: Records the information modified. If a change is made to an address field, the entire address appears under this column. If a change is made to the matter's status, this field remains blank on the report.

Source of Change: Displays the name of the PCLaw feature where the change occurred, such as Matter Manager or Close Matter.

Action/Description: Describes the type of change made to the matter. If a change is made to an address, a description such as 'Billing Address Changed' is displayed. If a change is made to the matter's status, the new status is displayed such as 'Matter deactivated'.

The Matter Change Log does not have contain any summary sections.

Drill Down

The Matter Change Log does not support the drill down on items that appear on the report.

Closed Files Report

The Closed Files report provides a list of matters that are currently inactive or archived. Matters and description, open and close date, close matter number, and file location are included on the report. Purged matters are not included on the report.

What Entries Appear on the Report

Matters listed on the Closed Files report are added or modified through Close Matter and Closed Matter Register. When a matter is re-activated, it is no longer included on the Closed Files report.

The Common Tab

Pull-down menu:

Reports > Client > Closed Files Report > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

Exhibit 3-80. The Common tab of the Closed Files report

- Matter:** To view details for a single matter, type or select the matter nickname.
- Client:** To view details for matters assigned to one client, type or select the client nickname.
- Resp Lawyer:** To view information for matters assigned to a specific responsible lawyer, type or select the lawyer nickname.
- File Open Date:** Select the following:
- Begin:** To view matters opened on or after a specific date, select the date.
 - End:** To view matters opened on or before a specific date, select the date.
- File Close Date:** If preferred, complete the following:
- Begin:** To view matters closed on or after a specific date, select the date.
 - End:** To view matters closed on or before a specific date, select the date.
- File Destroy Date:** If preferred, complete the following:
- Begin:** To view matters with a file destroy date scheduled on or after a specific date, select the date.
 - End:** To view matters with a file destroy date scheduled on or before a specific date, select the date.
- Inactive Matters:** To list inactive matters, select this check box.
- Archived Matters:** To list archived matters, select check box.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: [Reports > Client > Closed Files Report > Other Tab](#)

The Other tab displays report options that may not be as frequently used.

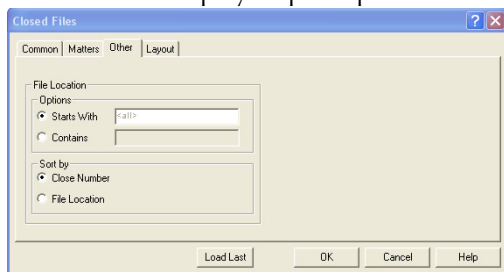


Exhibit 3-81. The Other tab of the Closed Files report

File Location: If preferred, select one of the following options:

Starts With: To list matters whose file location begins with a specific letters, select this option.

Type the beginning characters in the adjacent box.

Contains: To list matters whose file location contains a specific string of characters anywhere within the name, select this option.

Type the consecutive characters in the adjacent box.

Leave the boxes blank to list all matters.

Sort By: If preferred, select one of the following:

Closed Number: To sort the list of closed matters by the close matter number, select this option.

File Location: To sort the list of closed matters by file location, select this option.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Closed Files report provides a list of closed matters, including the open and closed date, the close matter number, and location of any printed files.

| Client | Name | Description | Open Date | Close Date | Destroy Date | Close No. | File Location | Resp |
|--------|------|-------------|-----------|------------|--------------|--------------|---------------|------|
| xxx | xxx | | 18/5/2005 | 9/2/2006 | 9/2/2006 | MC0000000009 | | BJO |

Exhibit 3-82. Excerpt from the Closed Matters report

Client, Name: Displays the client nickname and the client last/first or firm name.

Matter: Displays the matter nickname.

Description: Displays the matter description.

Open Date: Displays the matter open date from the Matter Manager > Main tab.

Close Date: Displays the date when the matter was closed. If the matter has been closed and reopened multiple times, the most recent date when the matter was closed.

Destroy Date: Displays the scheduled destroy date for the matter's physical files.

Close No.: This number is assigned when the matter is archived or made inactive. PCLaw assigns a number automatically, however the number can be changed when closing the matter.

File Location: Displays the details from the Matter Manager > Settings tab or added through the Close Matter feature, when the matter is archived or made inactive.

Resp Lwyr: Displays the matter's responsible lawyer.

The Closed Files report does not contain any summary sections.

File Location Report

The File Location report provides a list of matters and the physical location of their printed files. Also included on the report are the file open date, close date (if applicable), and cross reference. The report can be run for active, inactive and archived matters. Purged matters are not included on the report.

What Entries Appear on the Report

Clients, matters, and matter information listed on the File Location report are added, changed or removed through one of the following features:

- Close Matter
- Closed Matter Register
- Matter Manager > Billing tab.

Clients with no associated matters do not appear on the File Location report.

The Common Tab

Pull-down menu: [Reports > Client > File Location > Common Tab](#)

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

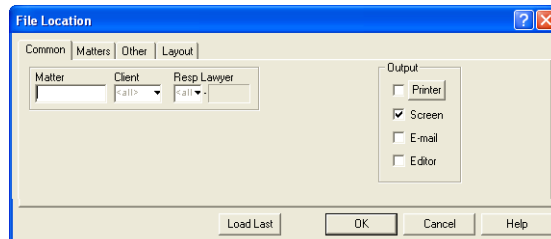


Exhibit 3-83. The Common tab of the File Location report

- Matter:** To view details for a single matter, type or select the matter nickname.
- Client:** To view details for matters belonging to a single client, type or select the client nickname.
- Resp Lawyer:** To view information for matters assigned to a specific responsible lawyer, type or select the lawyer nickname.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: [Reports > Client > File Location > Other Tab](#)

The Other tab displays report options that may not be as frequently used.

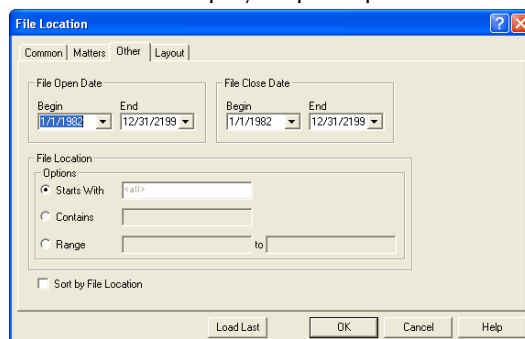


Exhibit 3-84. The Other tab of the File Location report

Matter Open Date: Complete the following:

- Begin: To view matters opened on or after a specific date, select the date.
End: To view matters opened on or before a specific date, select the date.

Matter Close Date: Complete the following:

- Begin: To view matters closed on or after a specific date, select the date.
End: To view matters closed on or before a specific date, select the date.

File Location: If preferred, select one of the following options:

- Starts With: To list matters whose file location begins with a specific letters, select this option.
 Type the beginning characters in the adjacent box.
- Contains: To list matters whose file location contains a specific string of characters anywhere within the name, select this option.
 Type the consecutive characters in the adjacent box.
- Range: To list matters whose file location falls within a string of characters at the start of the text, select this option.
 Type the characters that will start the range in the left hand box.
 Type the characters that will end the range in the right hand box.

Leave the boxes blank to list all matters.

Sort by File Location: To sort the list alphabetically according to the physical location of the files, select this option.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The File Location report provides a list of closed matters, including the open and closed date, the close matter number, and location of any printed files.

| Client | Name | Description | Open Date | Close Date | Cross Ref | File Location | Resp |
|--------|-------|---|-----------|------------|--------------|----------------|------|
| 12 | Rusch | --- <td>1/17/2003</td> <td></td> <td>MC0000000005</td> <td>Storage room 1</td> <td>BJ0</td> | 1/17/2003 | | MC0000000005 | Storage room 1 | BJ0 |

Exhibit 3-85. Excerpt of the File Location report

Client, Name: Displays the client nickname and the client last/first or firm name.

Matter: Displays the matter nickname.

Description: Displays the matter description.

Open Date: Displays the matter open date from the Matter Manager > Main tab.

Close Date: Displays the date when the matter was closed. If the matter has been closed and reopened multiple times, the most recent date when the matter was closed.

Cross Reference: Displays the details for the Cross Reference box from the Matter Manager > Settings tab.

- File Number: This number is assigned when the matter is archived or made inactive. PCLaw assigns a number automatically, however, the number can be changed prior to the closing of the matter.
- File Location: Displays the details from the Matter Manager > Settings tab or added through the Close Matter feature, when the matter is archived or made inactive.
- Resp Lwyr: Displays the matter's responsible lawyer.

Drill Down

Drilling down on active matter information on the File Location report activates the Matter Manager. You cannot drill down on an archived matter.

4

Accounts Receivable Reports

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Accounts Receivable Report Overview

| | Report | Run the Report By | What it Does |
|--------------------------------------|----------------------------|---|--|
| All PCLaw All Countries ePCLaw | Receivables by Client | matter/client resp lawyer collecting lawyer | Lists aged receivables for each matter by client. |
| | Receivables by Lawyer | fee credit lawyer resp lawyer | Lists total outstanding fees, disbursements and taxes by fee credit lawyer. |
| | Payment Allocation Listing | matter/client resp lawyer fee credit lawyer* | Lists in date order by invoice number receipts applied to invoices showing allocation split between fees, disbursements and taxes. |
| | Interest Calculation | matter/client resp lawyer | Lists invoices, including principal and interest, by matter within client. |

Exhibit 4-1. Table listing accounts receivable reports, their defining parameters, and what the report displays

Receivables by Client Report

The Receivables by Client report lists aged receivables by client for collection follow-up. Client information is provided, with invoices grouped by matter. The original invoice amount is displayed, along with the current aged outstanding balance, and interest due. The date and amount of the last receipt is included with any interest paid on that receipt.

What Entries Appear on the Report

Invoices on the Receivables by Client report appear through one of the following features:

- Matter Opening Balances
- Create Bill/Quick Bill/Release Bill.

Invoices on the Receivables by Client report are modified or removed through one of the following features:

- Change/Write Off Bill
- Register > Invoice/Ledger tabs
- Create Bill/Quick Bill/Release Bill
- Matter Manager > Ledger tab
- Undo Bill.

Last receipt values appears on the Receivables by Client report through the following features:

- Receive Payment
- Create Bill/Quick Bill/Release Bill
- Trust-to-General Transfer (applied to existing A/R balance).

The outstanding value of an invoice can be reduced by general retainers applied at the time of billing, and payments made to the invoice during the life of the invoice.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Accounts Receivable > Receivables by Client > Common Tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

Exhibit 4-2. The Common tab of the Receivables by Client report

Matter: To view invoices for a single matter, type or select the matter nickname.

Client: To view invoices for matters associated with a specific client, type or select the client nickname.

Resp Lawyer: To view invoices for matters assigned to a specific responsible lawyer, type or select the lawyer nickname.

End Date: To view invoices with an A/R date prior to a specific date, select the date.

Matter Totals: To display only a totals line for each matter without listing individual invoices, select this check box.

Client Totals Only: To display only a totals line for each client without listing individual matters or invoices, select this check box.

Firm Totals Only: To display only a totals line, without listing individual clients, matters, or invoices, select this check box.

Show Balances As of End Date: To have receipts correspond to the end date of the report period, select this check box.

If this option is deselected, the Receipts Up To box becomes available.

Receipts Up To: To include receipts received after the specified End Date of the report, type or select the cut off date.

Invoices paid in full are not included on the Receivable by Client report unless one or more of the receipts are outside the date range of the report, as displayed in the Receipts Up To box. Partially paid invoices are included on the report.

Layout: To produce a customized Receivables by Client report, select the layout.

To add or change a layout, see Customizing Reports in Chapter 10.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Other Tab

Pull-down menu: [Reports > Accounts Receivable > Receivables by Client > Other Tab](#)

The Other tab displays report options that may not be as frequently used.

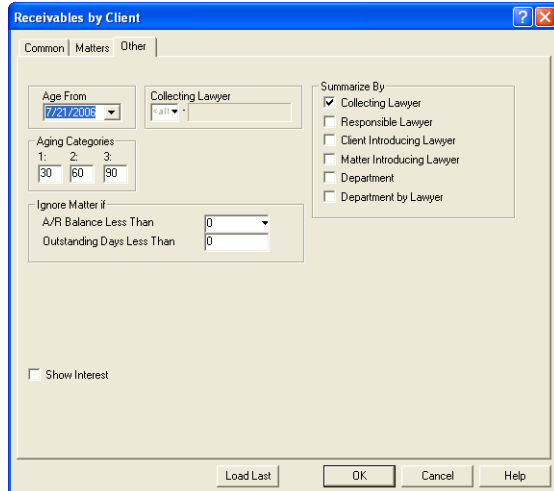


Exhibit 4-3. The Other Tab of the Receivables by Client report

Age From: Select a base date from which to calculate the aging categories.

Aging Categories: To change the intervals, in the **1**, **2**, and **3** boxes, type the value in days.

Collecting Lawyer: To view only invoices for matters assigned to a specific collecting lawyer, type or select the lawyer.

Ignore Matter If: If preferred, complete one or more of the following:

A/R Balance Less Than: To exclude matters with an A/R balance less than a specified amount, type the amount.

Outstanding Days Less Than: To exclude matters whose oldest outstanding invoice is less than a specified number of days, type the number of days.

Provision for Write-Offs: *For Accrual accounting systems only*, select one of the following:

Exclude Provision for Write-offs: To exclude provisional write-offs in the billing amounts totals, select this option.

Invoices that are provisionally written are included in the billed values by their original amounts.

Include Provision for Write-offs: To include provisional write-offs, select this option.

Invoices that are provisionally written off are included in the billed values by their original amounts. A second section displays total provisional write-offs for each lawyer. A net total of billings minus provisional write-offs are also provided for each lawyer.

Provision for Write-offs Only: To include only invoices that were provisionally written off, select this option.

Only invoices that are provisionally written off are included in the billed values.

Summarize By: If preferred, select one or more of the following:

Collecting Lawyer: To include a Summary by Collecting Lawyer section, select this check box.

Responsible Lawyer: To include a Summary by Responsible Lawyer section, select this check box.

Client Introducing Lawyer: To include a Summary by Client Intro Lawyer section, select this check box.

Matter Introducing Lawyer: *For PCLawPro and PCLawPro Enterprise:* To include a Summary by Matter Introducing Lawyer section, select this check box.

Department: To include a Summary by Department section, select this check box.

Department by Lawyer: To include a Summary by Lawyer by Department section, select this check box.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Receivables by Client report lists invoices by the A/R date. Separate aging columns provide for easy prioritization of overdue invoices. Only the most recent payment is shown. The described report configuration uses the Default layout. The Receivable by Client report also includes the Default with (coll memos) layout.

| Client No & Name | | Intro | | Outstanding | | | | | | | |
|------------------|-------------|------------|--------------|-------------|---------|-------|-------|-------|---------|---------|---------|
| Bus #: | Matter No. | Home #: | Last Receipt | | | | | | | | |
| Inv # | AR Date | Date | Amount | Col. Lwr | Billed | <= 30 | <= 60 | <= 90 | > 90 | Total | Trust B |
| 555-8888 | Law, PC | 555-8887 | | BJO | | | | | | | |
| 168 | Jul 31/2005 | | 323.06 | BJO | 2150.00 | | | | 1850.00 | 1850.00 | 0. |
| 163 | Dec 6/2005 | Dec 6/2005 | 1725.00 | KE | 2300.00 | | | | 575.00 | 575.00 | 8275. |
| 167 | Dec 31/2005 | | | BJO | 1725.00 | | | | 1725.00 | 1725.00 | 0. |

Exhibit 4-4. Excerpt from the Receivables by Client report

Client No. & Name: Displays the client nickname and client last and first name, or client firm name.

Intro: Lists the introducing lawyer for the client.

Bus #: Lists the business phone number for the client as stored in Matter Manager.

Home #: Lists the home phone number for the client as stored in Matter Manager.

Matter No.: Displays the matter nickname and the first 26 characters of the matter description.

Last Receipt: This section consists of the Date and Amount columns.

Date: Displays the date that the last receipt was posted.

Amount: Displays the payment amount applied to the principal of the invoice. The last receipt is determined by chronological date, and not entry number.

Inv: Lists the invoice number.

AR Date: Lists the date the invoice is posted to the general ledger.

Col Lwyr: Displays the assigned collecting lawyer for each invoice.

Billed: Displays the original amount of the invoice prior to any payments received. Write downs to the invoice are included in the billed value.

Outstanding: The age categories are assigned the values in the 1, 2, and 3 boxes in the Aging Categories area of the Other tab. PCLaw defaults to 30, 60, and 90 days.

Total: Displays the amount outstanding for invoices after payments and write-offs are deducted. A matter total is provided for each age category and the Total column.

Write-offs posted after the report End Date are not included in the invoice totals for both the Billed and Total columns. Payments posted after the Receipts Up To date are not included in the invoice totals for the Total column, but the receipt is shown in the Last Receipt section.

Trust Bal: Displays the total trust on the matter information line.

The Receivables by Client report includes the following summary sections:

| Summary Title | Appears when |
|--------------------------------------|--------------------------------|
| Summary by Collecting Lawyer | Optional, as selected by user. |
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Client Intro Lawyer | Optional, as selected by user. |
| Summary by Matter Introducing Lawyer | Optional, as selected by user. |
| Summary by Department | Optional, as selected by user. |
| Summary by Lawyer by Department | Optional, as selected by user. |

Exhibit 4-5. Table of the summary sections provided by the Receivables by Client report and when they appear

Drill Down

The Receivables by Client report allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------|----------------------------|
| Client information | Open Matter > Main tab |
| Matter information | Open Matter > Main tab |
| Invoice information | Change Bill |
| Trust column | Open Matter > Main tab |

Exhibit 4-6. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Receivables by Client report

The chart below lists PCLaw reports that reconcile to the Receivables by Client report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters. A report with a start date other than 1/1/82 may exclude entries crucial to the reconciliation of the report.

| Receivables by Client | Reconciles to | | Additional comments |
|-----------------------|----------------------------|----------------------------------|--|
| Totals | Client Ledger | Balances > A/R > End Date | For matter, client, or firm. Use 1/1/82 as a start date. |
| | Client Summary | A/R Bal | For matter client, or firm. Use 1/1/82 as a start date. |
| | Client Accounting Ledger | A/R > Totals Up to Ending Date | For matter, client, or firm. Use 1/1/82 as a start date. |
| | Billing (Fees) Journal | A/R Bal | Use the default Start Date. Use the same end dates. Select Show Balances as of End Date and Include Write Ups/Write Downs. Deselect Include Paid Invoices. |
| | Receivables by Lawyer | Firm Totals > Total | Receivable by Lawyer |
| | Matter Status | A/R | For matter only |
| | Accounts Receivable (1200) | Closing Balance | For Accrual Account methods only |
| Trust Bal | Client Ledger | Balances > Trust > End Date | For matter, client, or firm |
| | Client Summary | Trust > Balance > Total | For matter client, or firm |
| | Client Accounting Ledger | Trust > Totals Up to Ending Date | For matter, client, or firm |
| | Client Trust Listing | Matter Total | For matter, client, or firm |

Exhibit 4-7. Table displaying different reports and their sections that reconcile to the Receivables by Client report

The Receivables by Client report may not reconcile to the Billing by Lawyer report for the Receivables by Client report does not include purged matters.

The Receivables by Client report may not reconcile to the Billing by Lawyer report for a specified end date if there are write-offs or payments made after the end date. The Billing by Lawyer report reports all transactions that apply to invoices within the report period. The Receivables by Client report includes transactions that apply to invoices if both the invoice and the transaction fall within the report period.

Receivables by Lawyer Report

The Receivables by Lawyer report summarizes lawyers' billings into billed, paid, aging, and total outstanding categories. Billed amounts are sub-divided into fees, disbursements and taxes. The lawyers' accounts receivable totals are also shown as a percentage of the total firm a/r.

What Entries Appear on the Report

Billed values appear on the Receivables by Lawyer report through the following features:

- Matter Opening Balances
- Create Bill/Quick Bill/Release Bill.

Changes to invoices through the following features are reflected on the Receivables by Lawyer report:

- Undo Bill
- Change/Write Off Bill
- Register > Invoice/Ledger tabs
- Matter Manager > Ledger tab.

Payments applied to invoices appear on the Receivables by Lawyer report through the following features:

- Receive Payment
- Create Bill/Quick Bill/Release Bill
- Trust-to-General Transfer (applied to existing A/R balance).

The Common Tab

Pull-down menu:

Reports > Accounts Receivable > Receivables by Lawyer > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

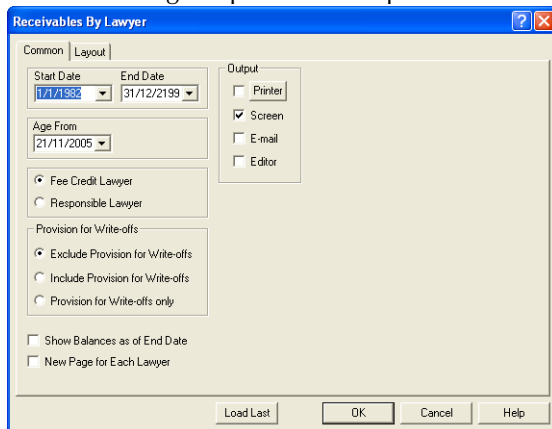


Exhibit 4-8. The Common tab of the Receivables by Lawyer report

- Start Date:** To display only billed values with an A/R date on or after a specific date, select the date.
- End Date:** To display only billed values with an A/R date on or prior to a specific date, select the date.
- Age From:** A/R balances are grouped and displayed in 30 day intervals. To change the base date that these intervals are calculated, select the date.
- Fee Credit Lawyer:** To summarize billed information by fee credit lawyer, select this option.
- Collecting Lawyer:** To summarize billed information by responsible lawyer, select this option.

Provision for Write-Offs: For Accrual accounting systems only, select one of the following:

Exclude Provision for Write-offs: To exclude provisional write-offs in the billing amounts totals, select this option.

Invoices that are provisionally written are included in the billed values by their original amounts.

Include Provision for Write-offs: To include provisional write-offs, select this option.

Invoices that are provisionally written off are included in the billed values by their original amounts. A second section displays total provisional write-offs for each lawyer. A net total of billings minus provisional write-offs are also provided for each lawyer.

Provision for Write-offs Only: To include only invoices that were provisionally written off, select this option.

Only invoices that are provisionally written off are included in the billed values.

Show Balances as of End Date: To include payments only up to the end date of the report, select this check box.

When Show Balance as of End Date is deselected, all payments applied to the invoice are included in the invoice balance under the Age and Total columns, regardless of when they were entered.

Write ups/downs posted after the end date of the report are not included on the report whether or not Show Balances as of End Date is selected.

New Page for Each Lawyer: To have information for each lawyer appear on a separate page, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Receivables by Lawyer report summarizes accounts receivables by lawyer. Separate aging columns provide for easy prioritization of overdue accounts.

| Fee Credit Lawyer | Billed | Paid | Outstanding | | | | | Total | % Firm |
|-------------------|------------------|--------------|------------------|---------------|-------------|-------------|-------------|------------------|--------------|
| | | | <30 Days | 31-60 Days | 61-90 Days | 91-120 Days | >120 Days | | |
| CLM - C.MacLean | | | | | | | | | |
| Fees | 137287.83 | 78.13 | 136959.70 | 250.00 | 0.00 | 0.00 | 0.00 | 137209.70 | 8.59% |
| Disb | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Tax | 116.70 | 0.00 | 31.12 | 85.58 | 0.00 | 0.00 | 0.00 | 116.70 | 0.05% |
| Total: | 137404.53 | 78.13 | 136990.82 | 335.58 | 0.00 | 0.00 | 0.00 | 137326.40 | 7.46% |

Exhibit 4-9. Excerpt from the Receivables by Lawyer report

Fee Credit Lawyer: Displays the lawyer nickname and name. This column appears only when Fee Credit Lawyer is selected on the Common tab.

Collecting Lawyer: Displays the lawyer nickname and name. This column appears only when Collecting Lawyer is selected on the Common tab.

Billed: Summarizes the billed value for fees, disbursements, taxes, and the overall total. Write-offs occurring prior to the end date of the report are included in the balance. Payments applied to the invoice are not included.

- Paid:** Summarizes the payment amount applied to fees, disbursements, taxes, and the overall total. If Show Balance as of End Date is not selected, all payments applied to the invoice amounts assigned to the respective lawyer are displayed.
- Outstanding:** Ages the A/R balance in 30 day intervals. Unlike the Receivables by Client report, the interval length cannot be changed when creating the report.
- Total:** Displays the A/R balance net of payments and write-offs.
- % Firm:** Compares the lawyer totals to the firm totals.
Write-offs posted after the End Date of the report are not included in the lawyer totals for both the Billed and Total columns. Payments posted after the Receipts Up To date are not included in the lawyer totals for the Total column, however the receipt is shown under the Last Receipt section.

The Receivables by Lawyer report includes the following summary section:

| Summary Title | Appears when |
|---------------|-----------------|
| Firm Totals | Always appears. |

Exhibit 4-10. Table of the summary sections provided by the Receivables by Lawyer report and when they appear.

Drill Down

The Receivables by Lawyer report allows drill down in the following areas:

| Drill down on | Opens the following window |
|--------------------|--|
| Lawyer information | Billing (Fees) Journal for that Fee Credit or Responsible Lawyer |
| Firm Totals | Drill down option is not available |

Exhibit 4-11. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Receivables by Lawyer report

The chart below lists PCLaw reports that reconcile to the Receivables by Lawyer report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Receivables by Lawyer | Reconciles to | | Additional comments |
|--|----------------------------|--|--|
| Billed > Fees Billed > Disb Billed > Taxes | Billing (Fees) Journal | Billed > Fees Billed > Disb Billed > Taxes | Include Write Up/Down - Run for one responsible or fee credit lawyer. Refer to Summary by Lawyer section |
| Billed > Total | Invoice Journal | Total > Total | Refer either to Summary by Fee Credit or Responsible Lawyer section. |
| Paid > Fees Paid > Disb Paid > Tax Paid > Total | Payment Allocation Listing | Fees > (lawyer) Disb > (lawyer) Tax > (lawyer) Total > (lawyer) | Refer either to Summary by Fee Credit or Responsible Lawyer section. |
| Total > Fees Total > Disb Total > Tax | Billing (Fees) Journal | Total > Fees Total > Disb Total > Tax | Include Write Up/Down - Run for one responsible or fee credit lawyer. Refer to Summary by Lawyer section. |
| Total > Total | Billing (Fees) Journal | Total > Total | Include Write Up/Down - Run for single responsible or fee credit lawyer. Refer to Summary by Lawyer section. |
| | Receivables by Client | Total > Firm Total | Run for single Responsible Lawyer. |

Exhibit 4-12. Table displaying different reports and their sections that reconcile to the Receivables by Lawyer report

If the Receivables by Lawyer report is created by fee credit lawyer, it cannot reconcile to the Receivables by Client report as that lawyer type is not available for the latter report.

The Receivables by Lawyer report does not reconcile to the Invoice Journal as the latter report does not record payments.

The Receivables by Lawyer report may not reconcile to the Billing by Lawyer report for the Receivables by Lawyer report does not include purged matters.

The Receivables by Lawyer report may not reconcile to the Billing by Lawyer report for a specified end date if there are write-offs or payments made after the end date. The Billing by Lawyer report reports all transactions that apply to invoices within the report period. The Receivables by Lawyer report includes transactions that apply to invoices if both the invoice and the transaction fall within the report period.

Payment Allocation Listing

The Payment Allocation Listing displays in payments applied to client invoices in date order. The payments show the allocation split between individual lawyer fees, disbursements and taxes. The report can be created for fee credit, responsible, client introducing lawyers, and for type of law.

What Entries Appear on the Listing

A payment appears on the Payment Allocation Listing through the following features:

- Receive Payment
- Matter Opening Balances
- Create Bill/Quick Bill//Release Bill.

A general retainer is not included on the Payment Allocation Listing until it is reallocated during the billing process. A Trust-to-General transfer can appear on the Payment Allocation Listing if it is applied to an existing A/R balance, or transferred at the time of billing.

The Payment Allocation Listing allocates payments to invoices according to the settings selected under the Payment Rules section of the Option > System Settings > Data Entry tab. Payments are allocated even if Auto Allocate Payments to G/L Accounts is deselected.

The Common Tab

Pull-down menu: [Reports > Accounts Receivable > Payment Allocation Listing > Common Tab](#)

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

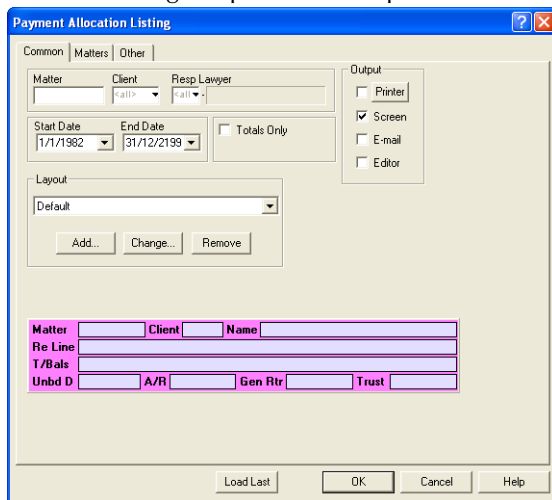


Exhibit 4-13. The Common tab of the Payment Allocation Listing

Matter: To view only payments applied to invoices for a specific matter, type or select the matter nickname.

Client: To view only payments applied to invoices for a specific client, type or select the client nickname.

Resp Lawyer: To view only payments applied to invoices for matters assigned to a specific responsible lawyer, type or select the lawyer.

When the report is run by responsible lawyer, all payments to invoices for matters assigned to a responsible lawyer are included on the report. Fees are allocated to the fee credit lawyers for PCLaw and PCLaw Plus. PCLawPro and PCLawPro Enterprise can also show allocations by matter introducing lawyer.

Start Date: To view only payments applied on or after a specific date, select the date.

End Date: To view only payments applied on or prior to a specified date, select the date.

- Totals Only:** To display only a firm totals line, as well as any summary sections selected under the Other tab, select this check box.
- Layout:** To produce a customized Payment Allocation Listing, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Accounts Receivable > Payment Allocation Listing > Common Tab

The Other tab displays report options that may not be as frequently used as the options under the Common tab.

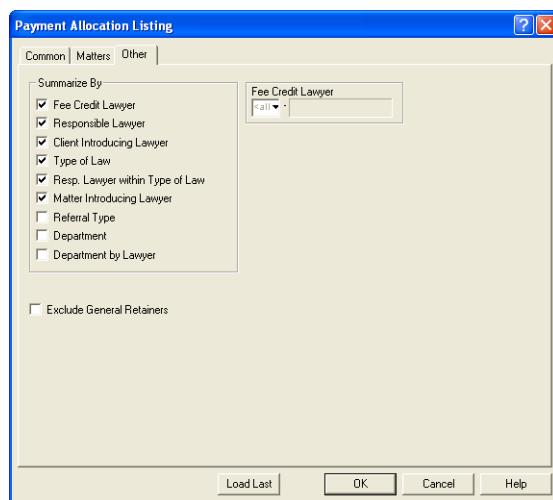


Exhibit 4-14. The Other tab of the Payment Allocation Listing

Summarize By: If preferred, select one or more of the following options:

Fee Credit Lawyer: To include a Summary by Fee Credit Lawyer section, select this check box.

Responsible Lawyer: To include a Summary by Responsible Lawyer section, select this check box.

Client Intro Lawyer: To include a Summary by Client Introducing Lawyer section, select this check box.

Type of Law: To include a Summary by Type of Law section, select this check box.

Resp Lawyer within Type of Law: To include a Summary by Responsible Lawyer by Type of Law section, select this check box.

Matter Intro Lawyer: For PCLawPro and PCLawPro Enterprise: To include a Summary by Matter Introducing Lawyer section, select this check box.

Referral Type: To include a Summary by Referral Type section on the report, select this check box.

Department: To include a Summary by Department section on the report, select this check box.

Lawyer by Department: To include a Summary by Lawyer by Department section on the report, select this check box.

Fee Credit Lawyer: To display only payments to invoices where a specified lawyer is one of the fee credit lawyer, type or select the lawyer nickname.

Exclude General Retainers: To exclude payments that are applied general retainers, select this check box.

Payments made through the Receive Payment feature, or that are trust-to-general Transfers at the time of billing are displayed on the report.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Payment Allocation Listing displays payments applied to invoices in date order. Client information and details on how the payment was applied is provided. The described report configuration uses the Default layout.

| Date | Client # | | Name | | | | Payment # | | | Payment Applied to: | | | | | |
|-------------|----------|----------|------------------------------|--------|---------|------|-----------|-------|-----|---------------------|---------|--------|--------|-------|--------|
| | Entry # | Matter # | Description | Cl Int | Mat Int | Resp | Law Type | Inv # | Fee | Allocation | Fee Tot | Disb | Tax | Total | |
| Jun 15/2003 | 9 | | Hardy | | | | | 00096 | 19 | JWH | 125.00 | 250.00 | 350.00 | 0.00 | 850.00 |
| | 112 | 9 | Hardy Swim Club vs. Acme Poo | | | | | | | BJO | 54.69 | | | | |
| | | | | | | | | | | CLM | 39.06 | | | | |
| | | | | | | | | | | DS | 31.25 | | | | |

Exhibit 4-15. Excerpt from the Payment Allocation Listing

Date: Displays the date the payment was posted to PCLaw.

Entry #: Displays the sequence that the payments were entered.

Client #: Displays the client nickname.

Name: Displays the client name.

Matter #: Displays the matter nickname.

Description: Displays the matter description.

Cl Int: Lists the introducing lawyer for the client.

Mat Int: *For PCLawPro and PCLawPro Enterprise:* Lists the introducing lawyer for the matter.

Resp: Lists the responsible lawyer for the matter.

Law Type: Lists the matter's default type of law.

Payment #: Lists the receipt number in the Receive Payment, General Retainer, or Trust-to-General Transfer windows. Receipts entered as part of Matter Opening Balances are not displayed with a receipt number.

For PCLawPro and PCLawPro Enterprise: If payment is received by client, or by general retainer as part of a split billing, the application of the payment to each matter is shown as a separate entry.

Inv #: Displays the invoice to which the payment was applied.

Fee Lwyr: Lists the fee credit lawyer that was allocated the portion of fees displayed under the Allocation column.

Allocation: Displays the portion of fees for each fee credit lawyer to which payment was applied.

Fee Tot: Displays the portion of the payment applied to fees for all lawyers. Value is shown for the matter's responsible lawyer.

Disb: Displays the portion of the payment applied to disbursements. Value is shown for the matter's responsible lawyer.

Tax: Displays the portion of the payment applied to taxes. Value is shown for the matter's responsible lawyer.

Total: Displays the overall payment amount.

The Payment Allocation Listing includes the following summary sections:

| Summary Title | Appears when |
|--|--|
| Summary by Fee Credit Lawyer | optional, as selected by user. |
| Summary by Responsible Lawyer | optional, as selected by user. |
| Summary by Client Introducing Lawyer | optional, as selected by user. |
| Summary by Matter Introducing Lawyer | optional, as selected by user. <i>For PCLawPro and PCLawPro Enterprise only.</i> |
| Summary by Type of Law | optional, as selected by user. |
| Summary by Responsible Lawyer by Type of Law | optional, as selected by user. |
| Summary by Referral Source | optional, as selected by user. |
| Summary by Department | optional, as selected by user. |
| Summary by Lawyer by Department | optional, as selected by user. |

Exhibit 4-16. Table of the summary sections provided by the Payment Allocation Listing and when they appear

Drill Down

The Payment Allocation Listing allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------------|---|
| Receive Payment | Correct - General Receive Payment |
| General Retainer | Correct - General Retainer |
| Trust-to-General Transfer | Correct - Trust-to-General Transfer |
| Responsible Lawyer | Payment Allocation Listing by the Responsible Lawyer |
| Client Introducing Lawyer | Payment Allocation Listing by the Client Intro Lawyer |
| Matter Introducing Lawyer | Payment Allocation Listing by the Matter Intro Lawyer |
| Type of Law | Payment Allocation Listing by the Type of Law |

Exhibit 4-17. Table displaying fields where drill down is enabled and the reports or features that are opened

Interest Calculation Report

The Interest Calculation report lists invoices including principal and interest by matter within the client. aged receivables by client for collection follow-up. Client information is provided, with invoices grouped by matter. The original invoice amount is displayed, along with the current aged outstanding balance, and interest due. The date and amount of the last receipt is included with any interest paid on that receipt.

What Entries Appear on the Report

Invoices on the Interest Calculation report appear through the following features:

Matter Opening Balances Quick Bill/Create Bill/Release Bill.

Invoices are modified or removed through the following features:

Change/Write Off Bill Register > Invoice/Ledger tabs

Matter Manager > Ledger tab Undo Bill.

Last receipt information appears through the following features:

Receive Payment Quick Bill/Create Bill/Release Bill

Trust-to-General Transfer (applied to existing A/R balance).

The outstanding value of an invoice can be reduced by general retainers applied at the time of billing, and payments made to the invoice during the life of the invoice.

The Common Tab

Pull-down menu: **Reports > Accounts Receivable > Interest Calculation > Common Tab**

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

Exhibit 4-18. The Common tab of the Interest Calculation report

Matter: To view items for a single matter, type or select the matter nickname.

Client: To view items for matters associated with a specific client, type or select the client nickname.

Resp Lawyer: To view items for matters assigned to a specific responsible lawyer, type or select the lawyer nickname.

Invoice: To view a specific invoice, type or select the invoice number.

Start Date: To view items occurring after a specific date, select a date.

End Date: To view items occurring prior to a specific date, select the date.

Interest Up To: To restrict interest calculation to a cut off date, select the date.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Interest Calculation report lists invoices by the client, matter, and A/R date. Separate activity is displayed for invoicing, interest, payments, and write ups/downs (adjustments). Interest, payments, and write-downs only appear for invoices whose A/R dates are included in the date range of the report.

| Client Information | | | Clnt Lawyer | | Activity | | | Balance Owing | | |
|----------------------|-------------------|-------------|-------------|---------------------|-----------|----------------|---------------|---------------|----------|---------|
| Matter | Description | | Inv# | Type | Int. Rate | Principal | Interest | Principal | Interest | Total |
| Law - Law, PC | | | | | | | | | | |
| B 555-8888 | F 555-2000 | | | | | | | | | |
| Law-004 | | | | | | | | | | |
| | 1306 | Jul 31/2005 | 168 | Invoice | Var | 1150.00 | | 1150.00 | 0.00 | 1150.00 |
| | 1314 | Jul 31/2005 | | Adjustment | | 1000.00 | | 2150.00 | 0.00 | 2150.00 |
| | | Sep 30/2005 | | Interest | | | 43.12 | 2150.00 | 43.12 | 2193.12 |
| | 1311 | Sep 30/2005 | | Payment | | -300.00 | -23.06 | 1850.00 | 20.06 | 1870.06 |
| | | Apr 20/2006 | | Interest | | | 122.86 | 1850.00 | 142.92 | 1992.92 |
| | | | | Matter Total | | 1850.00 | 142.92 | 1850.00 | 142.92 | 1992.92 |
| | | | | Firm Total | | 1850.00 | 142.92 | 1850.00 | 142.92 | 1992.92 |

Exhibit 4-19. An excerpt from the Interest Calculation report

Client Information: Includes client nickname, client last and first name or firm name, business, fax, and home phone numbers.

Clnt Lawyer: Lists the introducing lawyer for the client.

Matter: Lists the matter nickname.

Description: Displays the first 26 characters of the matter description.

Entry #: Lists the entry numbers for all posted transactions, such as invoicing, payments, and write ups/downs. Interest calculations do not display entry numbers.

Date: Lists the date of the listed transaction.

Inv#: Lists the invoice number for all invoicing transactions. Payments, write ups/downs, and interest do not display invoice numbers.

Type: Shows whether the transaction is an invoice, payment, write up/down, or interest.

Int. Rate: Displays the rate of interest for the invoice. If the rate changes during the life of the invoice, either for the invoice, for the matter, or for the firm, Var appears in the column.

Activity: This section consists of principal and interest:

Principal: Is displayed net of interest. Write-downs appear in this column as negative values.

Interest: Calculated value is displayed according to the parameters specified when producing the report.

Balance Owing: Section displays a running balance of principal, interest, and invoice total.

Principal: Is displayed net of interest and less any payments applied to the invoice.

Interest: Calculated value is displayed according to the parameters specified when producing the report and net of payments to the invoice applied specifically to interest.

Total: Displays the sum of the principal and interest columns.

Matter Total: Displays the total outstanding for the matter. Since all columns in the Activity and Balance Owing sections are running balances, the matter totals are not the sum of all the values in the columns.

The Interest Calculation report does not include any summary sections.

Drill Down

The Interest Calculation report allows drill down in the following areas:

| Drill down on | Opens the following window |
|---|----------------------------|
| Client/Matter information | Matter Manager > Main tab |
| Invoice, Payment, Write up/down, and Interest information | Change Bill |

Exhibit 4-20. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Interest Calculation report

The chart on the following page lists PCLaw reports that reconcile to the Interest Calculation report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters. A report with a start date other than 1/1/82 may exclude entries crucial to the reconciliation of the report.

| Interest Calculation | Reconciles to | | Additional comments |
|--|--------------------------|--------------------------------|---|
| Matter Total > Balance Owing > Principal | Client Ledger | Balances > A/R > End Date | For matter, client, and firm. Use 1/1/82 as a start date. |
| | Client Summary | A/R Bal | For matter, client, and firm. Use 1/1/82 as a start date. |
| | Client Accounting Ledger | A/R > Totals Up to Ending Date | For matter, client, and firm. Use 1/1/82 as a start date. |
| | Billing (Fees) Journal | A/R Bal | Use the default Start Date. Use the same end date. Select Show Balances as of End Date. Select Include Write Ups and Write Downs. Select Include Paid Invoices. |
| | Receivables by Client | Matter Totals > Total | For matter only. |

Exhibit 4-21. Table displaying the different reports and their sections that reconcile to the Interest Calculation report

The Interest Calculation report may not reconcile to the Client Ledger, Client Summary, or Client Accounting Ledger, for interest if a grace period is used for the firm, for the client reports do not include a grace period in its interest calculations.

The Interest Calculation report does not reconcile to Billing by Lawyer report, for the Interest Calculation report does not display include purged matters.

The Interest Calculation report may not reconcile to the Billing by Lawyer report for a specified end date if there are write-offs or payments made after the end date. The Billing by Lawyer report reports all transactions that apply to invoices within the report period. The Interest Calculation report includes transactions that apply to invoices if both the invoice and the transaction fall within the report period.

5

Accounts Payable Reports

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Accounts Payable Report Overview

| | Report | Run the Report by... | What it Does |
|---|--------------------|---|--|
| Outside The United States PCLaw and PCLaw Plus PCLawPro and PCLawPro Enterprise | Purchases Journal | vendor g/l account invoice date due date | . Lists invoices entered in accounts payable. |
| | Payable Listing | vendor invoice invoice date due date | Lists invoices payable by due date. |
| | Payment Listing | vendor g/l account invoice date payment date | Lists payments made for payables. |
| | Allocation Listing | vendor invoice date matter | Lists entries from accounts payable that are allocated to matters |
| | Discount Listing | vendor invoice date due date | Lists payables where discounts can be taken. |
| | Vendor Ledger | vendor | Lists accounts payable invoices, payments and discounts by vendor. |
| | Vendor Listing | active/inactive vendors | Lists all vendors. |
| | 1099 Listing | vendor threshold amount payment date | Lists vendors and amounts paid to vendors for the time period specified. |
| | 1099 Forms | vendor threshold amount payment date | Prints 1099 forms for vendors classified as 1099 vendors who have reached the threshold amount for the year. |

Exhibit 5-1. Table listing accounts payable reports, their defining parameters, and what the report displays

Purchases Journal

The Purchases Journal lists invoices created through the Accounts Payable feature. The report provides vendor information, groups invoices by vendor, and lists matters to which costs are allocated. G/L account allocations are shown, although only Accrual systems post to the g/l when a payable is created. Separate values are given for allocation, invoice, and vendor totals.

What Entries Appear on the Journal

Invoices appear on the Purchases Journal through the New Payable feature and can be modified through the Open Payable feature, or under the A/P tab of the Register.

Changes to entries on the Purchases Journal can be performed through the Register, Matter Manager, report drill down, or correct features.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Accounts Payable > Purchases Journal > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

Exhibit 5-2. The Purchases Journal selection window displaying the Common tab

- Vendor:** To view invoices for a single vendor, type or select the vendor nickname.
- G/L Account:** To view invoices allocated to a specific G/L account, type or select the account.
- Invoice Date:** To restrict your search, complete one or both of the following:
- Start Date:** To view invoices created on or after a specific date, select the date.
 - End Date:** To view invoices created on or before a specific date, select the date.
- Due Date:** To restrict your search, complete one or both of the following:
- Start Date:** To view invoices due on or after a specific date, select the date.
 - End Date:** To view invoices due on or before a specific date, select the date.
- Include Vendors:** Select one of the following:
- Active:** To view invoices belonging to active vendors only, select this option.
 - Inactive:** To view invoices belonging to inactive vendors only, select this option.
 - Both:** To view invoices belonging to both active and inactive vendors, select this option.
- Detailed Report:** To view a detailed journal, select this check box.
To view only the AP Allocations Summary, deselect this check box.
- Summary by Resp. Lawyer:** To include the Summary by Responsible Lawyer section on the journal, select this check box.

Show User Name: To display the user who added the payable invoice, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Purchases Journal lists A/P invoices by vendor, including matter and G/L allocation information and their associated amounts.

| Vendor | | | | | | | | | |
|---------------------------------------|-------------|-------------|-----------------------|----------|-------------|----------|-----------|----------------|--|
| Entered | Due | Reference | Explanation | G/L Acct | GST | Amount | Inv Total | Ven Total | |
| Entry # | Matter # | Matter Name | | | | | | | |
| CD Bernie and Bertrum Advisors | | | | | | | | | |
| RE: Liabilities and Torts | | | | | | | | | |
| Dec 3/2003 | Dec 3/2003 | 15469 | Jury selection | | | | | | |
| 2334 | 16 | McGilvary | | 5000 | - Expenses | b 250.00 | | | |
| | 27 | Helepian | | 5000 | - Expenses | b 300.00 | | | |
| | | | | 5000 | - Expenses | 244.39 | | | |
| | | | | 2400 | - GST Payab | y 55.61 | 850.00 | | |
| Dec 12/2003 | Dec 12/2003 | 875 | Professional Services | | | | | | |
| 2422 | 44 | Priestman | | 5000 | - Expenses | b 901.87 | | | |
| | | | | 2400 | - GST Payab | y 63.13 | 965.00 | | |
| | | | | | | | | 1815.00 | |

Exhibit 5-3. Excerpt from the Purchases Journal

Vendor: Invoices for each vendor is grouped into its own section. Vendor nickname, name, notes, and vendor account number is provided at the top of the section.

Entered: Invoice information appears on the first line of the invoice. The invoice date is listed under this column.

Due: Lists the due date for the payable invoice.

Reference: Lists the assigned invoice number.

Explanation: Displays the explanation from the top portion of the New Payable window.

Entry #: Lists the entry number of each invoice.

Matter #: If the payable is allocated to a matter, the matter nickname is displayed.

Matter Name: If the payable is allocated to a matter, the client's last name is displayed.

G/L Acct: Lists the general ledger accounts where payable expenses are allocated.

Accrual accounting systems post to these accounts when the payable is created. Modified Cash and Cash methods post to these accounts only when the payable is paid.

GST: *For firms collecting GST*: Lists the GST category for both the invoice and any matters where costs are allocated.

Inv Total: The Amount column displays each separate allocation, whether it is strictly to a G/L account or to a matter.

Ven Total: Sums the total of all invoices for any one vendor. Since the Purchases Journal does not display payments, the Ven Total value is not the outstanding amount for the Vendor.

The Summary by Responsible Lawyer section separates matter allocations by responsible lawyer into billed and non-billed amounts.

The Purchases Journal includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| A/P Allocations Summary | Always appears. |
| Summary by Responsible Lawyer | Optional, as selected by user. |

Exhibit 5-4. Table of the summary sections provided by the Purchases Journal and when they appear

Drill Down

The Purchases Journal allows drill down for the following areas:

| Drill down on | Opens the following window |
|---------------------|----------------------------|
| Vendor Information | Change Vendor |
| Invoice information | Register - Select Payable |

Exhibit 5-5. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Purchases Journal

The chart below lists PCLaw reports that reconcile to the Purchases Journal, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Purchases Journal | Reconciles to | | Additional comments |
|--|--------------------|--|---|
| Ven Total | Payable Listing | Amount > Total | For vendor. For Include Invoices, select Both. |
| A/P Allocations Summary > Debit | Payable Listing | A/P Allocations Listing > Debit | For G/L Account and total debits. |
| Summary by Responsible Lawyer > Billed | Allocation Listing | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. |
| | Payable Listing | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. For Include Invoices, select Both. |
| Summary by Responsible Lawyer > Unbilled | Allocation Listing | Summary by Responsible Lawyer > Unbilled | For responsible lawyer and firm. |
| | Payable Listing | Summary by Responsible Lawyer > Unbilled | For responsible lawyer and firm. For Include Invoices, select Both. |
| Summary by Responsible Lawyer > Total | Allocation Listing | Summary by Responsible Lawyer > Total | For responsible lawyer and firm. |
| | Payable Listing | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. For Include Invoices, select Both. |

Exhibit 5-6. Table displaying the different reports and their sections that reconcile to the Purchases Journal

The Purchases Journal does not reconcile to the Allocation Listing for allocations by matter for individual matter totals are not available on either report.

The Purchases Journal does not reconcile to the Allocation Listing for allocations by vendor for the Purchases Journal does not give allocation totals for the vendor.

The Purchases Journal does not reconcile to the Discount Listing for the Discount Listing only lists invoices eligible for a discount.

The Purchases Journal does not reconcile to the Payment Listing for Amount, for the Payment Listing includes realized discounts in the amount value.

The Purchases Journal does not reconcile to the Vendor Listing for the original invoice amount, for the Vendor Listing includes discounts.

Payable Listing

The Payable Listing displays outstanding payables by due date. The original amount of the invoice is provided along with any payments and discounts. Invoices can be aged by due date, invoice date, or by time overdue. Paid invoices can be included on the report.

What Entries Appear on the Listing

Invoices appear on the Payable Listing through the New Payable feature. Existing invoices can be modified through the Open Payable feature, or under the A/P tab of the Register.

Payments to A/P invoices can occur through the following features:

- New/Open Payable
- Process Payable
- General Check
- Overdue Recurring Transactions.

The Common Tab

Pull-down menu: [Reports > Accounts Payable > Payable Listing > Common Tab](#)

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

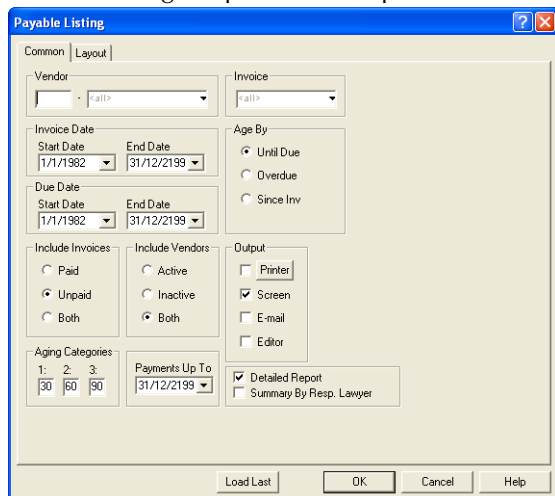


Exhibit 5-7. The Common tab of the Payable Listing

- Vendor:** To view invoices for a specific vendor, type or select the vendor nickname.
- Invoice:** To view a specific invoice, type or select the invoice number.
- Invoice Date:** To restrict the search, complete one or both of the following:
- Start Date:** To view invoices created on or after a specific date, select the date.
 - End Date:** To view invoices created on or before a specific date, select the date.
- Due Date:** To restrict the search, complete one or both of the following:
- Start Date:** To view invoices due on or after a specific date, select the date.
 - End Date:** To view invoices due on or before a specific date, select the date.

- Age By:** Select one of the following:
- Until Due:** To age invoices by the number of days prior to the due date, select this option.
 - Overdue:** To age invoices by the number of days beyond the due date, select this option.
 - Since Inv:** To age invoices by the invoice date, select this option.
- Include Invoices:** Select one of the following:
- Paid:** To view only paid invoices, select this option.
 - Unpaid:** To view only unpaid invoices, select this option.
 - Both:** To view both paid and unpaid invoices, select this option.
- Include Vendors:** Select one of the following:
- Active:** To view invoices belonging to active vendors only, select this option.
 - Inactive:** To view invoices belonging to inactive vendors only, select this option.
 - Both:** To view invoices belonging to both active and inactive vendors, select this option.
- Aging Categories:** To set the time interval for the three aging categories, type the number of days in the **1;**, **2;**, and **3;** boxes.
- Payments Up To:** To restrict payments after a certain date, select the date.
- Detailed Report:** To view a detailed journal, select this check box.
To view only the Firm Totals and the A/P Allocations Summary, deselect this check box.
- Summary by Resp. Lawyer:** To include the Summary by Responsible Lawyer section on the journal, select this check box.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Payable Listing lists A/P invoices by due date for each vendor and indicates the balance still outstanding.

| Vendor | Entered | Due | Reference | Amount | Paid+Disc | <= 30 | <= 60 | <= 90 | > 90 | Outstanding |
|----------------------------------|----------------------------|-------------|-----------|----------------|-------------|----------------|---------------|-------------|-------------|----------------|
| ----- | | | | | | | | | | |
| CD | Entered | Due | Reference | Amount | Paid+Disc | <= 30 | <= 60 | <= 90 | > 90 | Outstanding |
| RE: Liabilities and Torts | | | | | | | | | | |
| | Jul 23/2003 | Jul 23/2003 | 12345 | 1000.00 | 0.00 | 1000.00 | | | | 1000.00 |
| | 610 Professional Services | | | | | | | | | |
| | Dec 12/2003 | Dec 12/2003 | 875 | 965.00 | 0.00 | | 965.00 | | | 965.00 |
| | 2422 Professional Services | | | | | | | | | |
| | Total: | | | 1965.00 | 0.00 | 1000.00 | 965.00 | 0.00 | 0.00 | 1965.00 |

Exhibit 5-8. Excerpt from the Payable Listing

- Vendor:** Invoices for each vendor are grouped into their own section. Vendor nickname, name, notes, and vendor account number is provided at the top of the section.
- Entered:** Invoice information appears on the first line of the invoice. The invoice date is listed in this column.
- Entry #:** Displays the sequential entry number assigned to each transaction.
- Due:** Displays the due date for each payable.
- Explanation:** Displays the explanation from the top portion of the New Payable window.

- Reference: Displays the invoice number assigned to the payable.
- Amount: Displays the value of the original payable.
- Paid+Disc: If there has been any payments or discounts applied to the invoice, that value is shown in this column.
- Outstanding: The outstanding value of the invoice appears in the respective age category column according to the criteria specified when creating the report. The category column heading displays the category interval specified when creating the report. The amount outstanding for each invoice appears in the Outstanding column.

The A/P Allocations Summary displays the total amount allocated to each G/L account for all invoices included on the report. Individual allocations for each invoice are not included on the report. To view general ledger allocations, refer to the Purchases Journal.

The Summary by Responsible Lawyer section separates matter allocations by responsible lawyer into billed and non-billed amounts.

The Payable Listing includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|--------------------------------|
| A/P Allocations Summary | Always appears. |
| Summary by Responsible Lawyer | Optional, as selected by user. |

Exhibit 5-9. Table of the summary sections provided by the Payable Listing and when they appear

Drill Down

The Payable Listing allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------|----------------------------|
| Vendor Information | Change Vendor |
| Invoice information | Register - Select Payable |

Exhibit 5-10. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Payable Listing

The chart below lists PCLaw reports that reconcile to the Payable Listing, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Payable Listing | Reconciles to | | Additional comments |
|--|--------------------|--|---|
| Amount > Total | Purchases Journal | Ven Total | For vendor. For Include Invoices, select Both on Payable Listing. |
| Outstanding | Payment Listing | Balance > Total | For firm only. |
| A/P Allocations Summary > Debit | Purchases Journal | A/P Allocations Listing > Debit | For G/L Account and total debits. For Include Invoices, select Both on Payable Listing. |
| Summary by Responsible Lawyer > Billed | Allocation Listing | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. |
| | Purchases Journal | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. For Include Invoices, select Both on Payable Listing. |

| Payable Listing | Reconciles to | | Additional comments |
|--|--------------------|--|---|
| Summary by Responsible Lawyer > Unbilled | Allocation Listing | Summary by Responsible Lawyer > Unbilled | For responsible lawyer and firm. |
| | Purchases Journal | Summary by Responsible Lawyer > Unbilled | For responsible lawyer and firm. For Include Invoices, select Both on Payable Listing. |
| Summary by Responsible Lawyer > Total | Allocation Listing | Summary by Responsible Lawyer > Total | For responsible lawyer and firm. |
| | Purchases Journal | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. For Include Invoices, select Both on Payable Listing. |
| Firm Totals > Aging Categories | Cash Flow Planner | Accounts Payable | Run for all Vendors. Change Aging Categories to 1 = 1, 2 = 8, 3 = 30. For Include Invoices; select Unpaid. For Age By; select Until Due. For Payments Up To date, select date displayed in Header of Cash Flow Planner. |

Exhibit 5-11. Table displaying the different reports and their sections that reconcile to the Payable Listing

The Payable Listing does not reconcile to the Payment Listing or Vendor Ledger for the original invoice amount, for the amount values on the latter two reports include any discount applicable to the invoice.

The Payable Listing does not reconcile to the Payment Listing or Vendor Ledger for payments, for the Payable Listing includes discounts in the paid values.

The Payable Listing does not reconcile to the Allocation Listing for Amount or Paid, for the Allocation Listing only includes payables where there are matter allocations.

The Payable Listing does not reconcile to the Discount Listing for the Discount Listing only lists invoices eligible for a discount.

The Payable Listing does not reconcile to the Cash Flow Planner if the aging categories differ than those specified in the above exhibit.

Payment Listing

The Payment Listing displays payments applied to outstanding payables by due date. Payments are grouped by vendor and sorted by Invoice date. The report provides the G/L allocation the amount of the original invoice, the payment amount, and whether any discount was realized.

What Entries Appear on the Listing

Invoices appear on the Payment Listing through the New Payable feature. Existing invoices on the Payment Listing cannot be modified unless the payment is removed from the invoice.

Payments to A/P invoices can occur through the following features:

- New/Open Payable
- Process Payable
- General Check
- Overdue Recurring Transactions

Payments can be removed or modified for a payable through the General tab of the Register.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Accounts Payable > Payment Listing > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

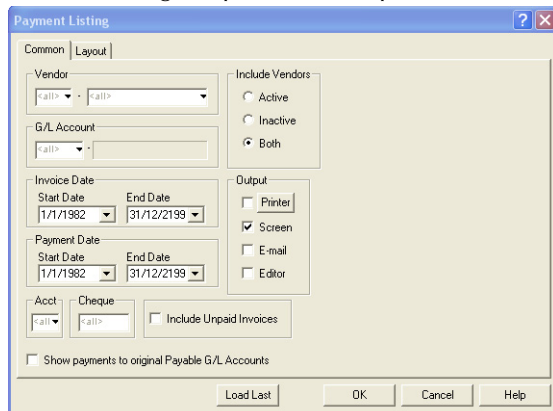


Exhibit 5-12. The Common tab of the Payment Listing

- Vendor:** To view payments for a specific vendor, type or select the vendor nickname.
- G/L Account:** To view payments allocated to a specific G/L account, type or select the account number.
- Include Vendors:** Select one of the following:
- Active:** To view payments applied to invoices of active vendors only, select this option.
 - Inactive:** To view payments applied to invoices of inactive vendors only, select this option.
 - Both:** To view payments applied to invoices for both active and inactive vendors, select this option.

- Invoice Date: To restrict the search, complete one or both of the following:
 - Start Date: For invoices created on or after a specific date, select the date.
 - End Date: For invoices created on or before a specific date, select the date.
- Payment Date: To restrict the search, complete one or both of the following:
 - Start Date: For payments made on or after a specific date, select the date.
 - End Date: For payments made on or before a specific date, select the date.
- Acct: To view payments made from a specific bank account, type or select the account number.
- Check: To view payments made on a specific check number, type the number.
- Include Unpaid Invoices: To include invoices to which no full or partial payments have been made, select this check box.
- Show payments to original Payable G/L Accounts: *For Accrual systems only:* To show payments allocated to the general ledger accounts used when the payable was created instead of to General Liabilities (2000), select this check box.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Payment Listing lists A/P invoices by due date for each vendor and indicates the balance still outstanding.

| Vendor | Entered | Due | Reference | Explanation | Acct | Che | G/L Acct: | Amount (-Disc) | Payment | Balance |
|-----------|------------------------------------|------------|-----------|----------------|----------------|-----|-----------|----------------|---------|---------|
| CD | Bernie and Bertrum Advisors | | | | Acct: 1 | | | | | |
| | Re: Liabilities and Torts | | | | | | | | | |
| | Dec 3/2003 | Dec 3/2003 | 15469 | Jury selection | | | | 850.00 | | |
| | | | | Dec 3/2003 | 1 | 697 | 2000 | - General L | 850.00 | 0.00 |
| | Dec 9/2003 | Dec 9/2003 | 1000 | ex | | | | 10.00 | | |
| | | | | Dec 9/2003 | 1 | 698 | 2000 | - General L | 10.00 | 0.00 |

Exhibit 5-13. *Exhibit 2:* Excerpt from the Payment Listing

- Vendor: Invoices for each vendor are grouped into their own section. Vendor nickname, name, notes, and vendor account number is provided at the top of the section.
- Entered: Invoice information appears on the first line of the invoice. The invoice date is listed in this column.
- Due: Displays the due date for each payable.
- Explanation: Displays the explanation from the top portion of the New Payable window.
- Reference: Displays the invoice number assigned to the payable.
- Payment Date: Displays the date of the payment.
- Acct: Displays the account number from the bank where the check was drawn.
- Che: Lists the check number.
- G/L Acct: Displays the general ledger accounts to which the payment is allocated. G/L postings are made for Accrual, Modified Cash, and Cash systems.

For Accrual systems, 2000 appears in this column if the option, Show payments to original Payable G/L Account, is deselected as payments to payables are applied to General Liabilities (2000). If the option is deselected, the G/L allocations made when the payable was created are used, in the same way that they are for Modified Cash and Cash systems.

Amount (-Disc): Displays the original value of the invoice less any discount realized. Potential discounts are not shown on the Payment Listing.

Payment: Displays payments applied to the invoice. The payment value appears including any realized discount amount. A realized discount also appears separately as a negative value.

Balance: Displays the current outstanding value of the invoice.
 If an invoice is paid and the discount realized, the transaction appears as two separate entries. The first entry displays the original amount of the invoice less any discount. The discount appears under the Payment column as a negative value. The Balance column displays the original value of the invoice prior to realizing the discount. The second entry displays the payment plus the discount amount under the Payment column. The balance column displays a value of zero.

The Payment Listing includes the following summary section:

| Summary Title | Appears when |
|---------------------|-----------------|
| G/L Account Summary | Always appears. |

Exhibit 5-14. Table of the summary section provided by the Payment Listing and when it appears

Drill Down

The Payment Listing allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------|----------------------------|
| Vendor Information | Change Vendor |
| Payment information | Correct Processed Payables |

Exhibit 5-15. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Payment Listing

The chart below lists PCLaw reports that reconcile to the Payment Listing, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Payment Listing | Reconciles to | | Additional comments |
|-----------------|-----------------|-------------------------|---|
| Amount (-Disc) | Vendor Ledger | Invoice > End of Period | For firm only. Select Include Unpaid Invoices for Payment Listing. Deselect include General & Trust Checks for Vendor Ledger. |
| Payment | Vendor Ledger | Payment > End of Period | For firm only. Select Include Unpaid Invoices for Payment Listing. Deselect include General & Trust Checks for Vendor Ledger. |
| | 1099 Listing | Transaction Amount | For U.S. clients only. For vendor only. Deselect Include General and Trust Checks. |
| Balance | Payable Listing | Outstanding | For firm Only. Select Include Unpaid Invoices for Payment Listing. For Include Invoices, select Both on Payable Listing. |

Exhibit 5-16. Table displaying the different reports and their sections that reconcile to the Payment Listing

The Payment Listing does not reconcile to the Payable Listing or Purchases Journal for the original invoice amount, for the Payment Listing includes discounts realized on the invoice.

The Payment Listing does not reconcile to the Payable Listing for payments, for the Payable Listing includes discounts in the paid values.

The Payment Listing does not reconcile to the Allocation Listing for Amount or Paid, for the Allocation Listing only includes payables where there are matter allocations.

The Payment Listing does not reconcile to the Discount Listing for the Discount Listing only lists invoices eligible for a discount.

The Payment Listing does not reconcile to the 1099 Listing for the firm since the 1099 Listing only includes vendors whose payments surpass a specified threshold amount.

The Payment Listing does not reconcile to the 1099 Listing when include General and/or Trust Checks is selected for the 1099 Listing, as the Payment Listing only includes payments made directly to payables.

Allocation Listing

The Allocation Listing displays costs allocated to matters through the Accounts Payable feature. Invoices are grouped by vendor and can be sorted by matter or invoice number. The report displays the original amount of the invoice, payments applied to the invoice and any discount realized. Allocations to matters and the matter's GST category are shown. The Summary by Responsible Lawyer separates billed and unbilled allocations by lawyer.

What Entries Appear on the Listing

Invoices appear on the Allocation Listing through the New Payable feature. Payments to A/P invoices can occur through the following features:

- New/Open Payable
- Process Payable
- General Check
- Overdue Recurring Transactions.

Payables can be modified through the Open Payable feature and the A/P tab of the Register. Payments applied to an invoice can be modified through the General tab of the Register.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Accounts Payable > Allocation Listing > Common Tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

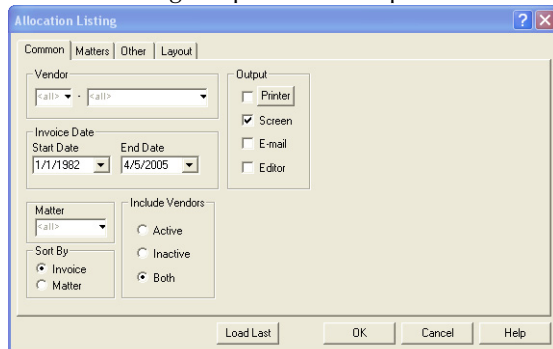


Exhibit 5-17. The Common tab of the Allocation Listing

Vendor: To view allocations for a single vendor, select the vendor nickname.

Invoice Date: To restrict the search, complete one or both of the following:

Start Date: To view allocations for invoices created on or after a specific date, select the date.

End Date: To view allocations for invoices created on or before a specific date, select the date.

Matter: To view allocations for a specific matter, type or select the matter nickname.

Sort By: Select one of the following:

Invoice: To sort allocations for a vendor by invoice number, select this option.

Matter: To sort allocations for a vendor by matter number, select this option.

Include Vendors: Select one of the following:

Active: To view allocations of active vendors only, select this option.

Inactive: To view allocations of inactive vendors only, select this option.

Both: To view allocations for both active and inactive vendors, select this option.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Accounts Payable > Allocation Listing > Other Tab

The Other tab displays report options that may not be as frequently used. .

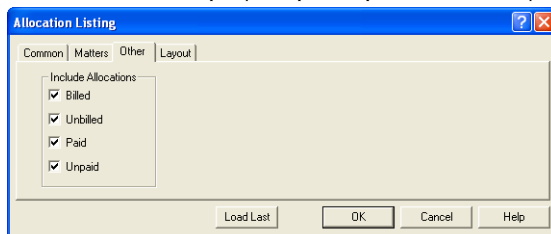


Exhibit 5-18. The Other tab of the Allocation Listing

Include Allocations: Select one or more of the following:

Billed: To view allocations to matters where the matter have since been billed, select this check box.

Unbilled: To view allocations to matters where the matter have yet to be billed, select this check box.

Paid: To view allocations on payables where the payable has been paid, select this check box.

Unpaid: To view allocations on payables where the payable has yet to be paid, select this check box.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Allocation Listing lists A/P invoices by due date for each vendor and indicates the balance still outstanding.

| Vendor | | | | | | | | | | | | |
|--------------------------------------|--------|-----------|-------------|--------|----------------|--------|----------------|--------|-----------|-----|--------|---|
| Entered | Due | Reference | Explanation | Amount | Paid | Disc | Balance | Matter | Allocated | GST | | |
| CD Ernie and Bertrum Advisors | | | | | | | Acct: 1 | | | | | |
| Re: Liabilities and Torts | | | | | | | | | | | | |
| Dec | 3/2003 | Dec | 3/2003 | 15469 | Jury selection | 550.00 | 0.00 | 0.00 | 550.00 | 16 | 250.00 | b |
| | | | | | | | | | | 27 | 300.00 | b |

Exhibit 5-19. Excerpt from the Allocation Listing

- Vendor:** Invoices for each vendor are grouped into their own section. Vendor nickname, name, notes, and vendor account number is provided at the top of the section.
- Entered:** Invoice information appears on the first line of the invoice. The invoice date is listed in this column.
- Due:** Displays the due date for each payable.
- Reference:** Displays the invoice number assigned to the payable.
- Explanation:** Displays the explanation from the top portion of the New Payable window.
- Amount:** Lists the original value of the invoice.
- Paid:** Lists the payments applied to the invoice.
- Disc:** Lists the discounts realized on payments.
- Balance:** Displays the balance outstanding for the payable.
- Matter:** Lists the matter nicknames to which costs are allocated.
- Allocated:** Lists the amount of the allocation to the matter.
- GST:** *For firms collecting GST:* Displays the GST category for the matter.

The Summary by Responsible Lawyer section separates matter allocations by responsible lawyer into billed and non-billed amounts.

The Allocation Listing includes the following summary section:

| Summary Title | Appears when |
|-------------------------------|-----------------|
| Summary by Responsible Lawyer | Always appears. |

Exhibit 5-20. Table of the summary section provided by the Allocation Listing and when it appears

Drill Down

The Allocation Listing allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------|----------------------------|
| Vendor Information | Change Vendor |
| Invoice information | Register - Select Payables |

Exhibit 5-21. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Allocation Listing

The chart below lists PCLaw reports that reconcile to the Allocation Listing, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Allocation Listing | Reconciles to | | Additional comments |
|--|-------------------|--|---|
| Summary by Responsible Lawyer > Billed | Purchases Journal | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. |
| | Payable Listing | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. For Include Invoices, select Both. |
| Summary by Responsible Lawyer > Unbilled | Purchases Journal | Summary by Responsible Lawyer > Unbilled | For responsible lawyer and firm. |
| | Payable Listing | Summary by Responsible Lawyer > Unbilled | For responsible lawyer and firm. For Include Invoices, select Both. |
| Summary by Responsible Lawyer > Total | Purchases Journal | Summary by Responsible Lawyer > Total | For responsible lawyer and firm. |
| | Payable Listing | Summary by Responsible Lawyer > Billed | For responsible lawyer and firm. For Include Invoices, select Both. |

Exhibit 5-22. Table displaying the different reports and their sections that reconcile to the Allocation Listing

The Allocation Listing does not reconcile to the Purchases Journal, Payable Listing, or Payment Listing for the original invoice amount, for the Allocation Listing only includes payables that have matter allocations.

The Allocation Listing does not reconcile to the Payable Listing, Payment Listing, or Purchases Journal for payments for the Allocation Listing only includes payables that have matter allocations.

The Allocation Listing does not reconcile to the Discount Listing for discounts for the Allocation Listing shows discounts realized on payables that have matter allocations while the Discount Listing displays potential discounts not yet realized.

Discount Listing

The Discount Listing displays accounts payable invoices where discounts are available. Included are the percentage and dollar amount of the unrealized discount. Once a discount period has elapsed, or an invoice is paid and the discount realized, that invoice no longer appears on the Discount Listing.

What Entries Appear on the Listing

Invoices appear on the Discount Listing through the New Payable feature. The vendor of the payable must have at least one set discount period and rate. Vendor discounts are added or changed through the New/Open Vendor feature.

The Common Tab

Pull-down menu: Reports > Accounts Payable > Discount Listing > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

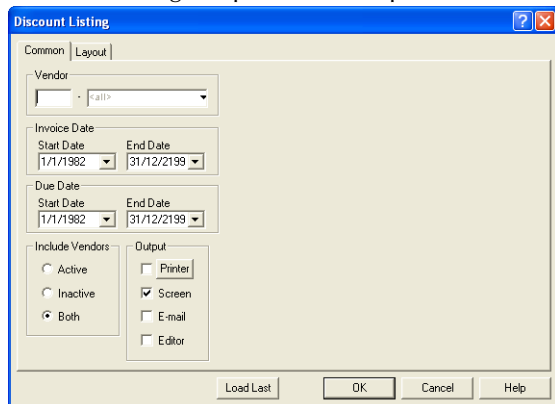


Exhibit 5-23. The Common tab of the Discount Listing

- Vendor:** To view unrealized discounts for a specific vendor, type or select the vendor nickname.
- Invoice Date:** To restrict the search, complete one or both of the following:
- Start Date:** To view unrealized discounts for invoices created on or after a specific date, select the date.
 - End Date:** To view unrealized discounts for invoices created on or before a specific date, select the date.
- Due Date:** To restrict the search, complete one or both of the following:
- Start Date:** To view invoices due on or after a specific date, select the date.
 - End Date:** To view invoices due on or before a specific date, select the date.
- Include Vendors:** Select one of the following:
- Active:** To view invoices belonging to active vendors only, select this option.
 - Inactive:** To view invoices belonging to inactive vendors only, select this option.
 - Both:** To view invoices belonging to both active and inactive vendors, select this option.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Discount Listing lists unrealized discounts by vendor.

| Ven# | Entered | Due | Reference | Explanation | Amount | Date | Percent | Saving | Payable |
|---------------------------------------|-------------|-------------|-----------|-----------------------|--------|-------------|---------|--------|---------|
| CD Bernie and Bertrum Advisors | | | | | | | | | |
| RE: Liabilities and Torts | | | | | | | | | |
| | Dec 12/2003 | Dec 12/2003 | 875 | Professional Services | 965.00 | Dec 22/2003 | 2.00 | 18.04 | 946.96 |

Exhibit 5-24. Excerpt from the Discount Listing

- Vendor:** Invoices for each vendor are grouped into their own section. Vendor nickname, name, notes, and vendor account number is provided at the top of the section.
- Entered:** Invoice information appears on the first line of the invoice. The invoice date is listed in this column.
- Due:** Displays the due date for each payable.
- Reference:** Displays the invoice number assigned to the payable.
- Explanation:** Displays the explanation from the top portion of the New Payable window.
- Amount:** Lists the original value of the invoice.
- Date:** Indicates when the unrealized discount expires.
- Percent:** Lists the discount rate.
- Saving:** Lists the dollar value of the discount.
- Payable:** Lists the amount of the invoice less discount.

The Discount Listing does not contain any summary sections.

Drill Down

The Discount Listing allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------|----------------------------|
| Vendor Information | Change Vendor |
| Invoice information | Register - Select Payables |

Exhibit 5-25. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Discount Listing

Since the Discount Listing only displays invoices where there is a unrealized discount, it is not a reconcilable report. No other report in PCLaw can be created using the same criteria.

Vendor Ledger

The Vendor Ledger lists invoices created through the Accounts Payable feature, payments, and discounts realized on the invoices. Use the Vendor Ledger to show A/P activity for a specific vendor or period.

What Entries Appear on the Ledger

Invoices that appear on the Vendor Ledger are added through the New Payable feature. Existing invoices on the Vendor Ledger can be modified through the Open Payable feature or under the A/P tab of the Register.

Payments to A/P invoices appear on the Vendor Ledger through one of the following features:

- New/Open Payable
- Process Payable
- General Check.

Vendor discounts can only be applied through the Process Payable feature.

Changes to entries on the Vendor Ledger can be performed through the following features:

- Open Payable
- Register AP/General tabs

Changes cannot be made to a payable if a portion of the costs are allocated to a matter, and that matter is billed.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Accounts Payable > Vendor Ledger > Common Tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

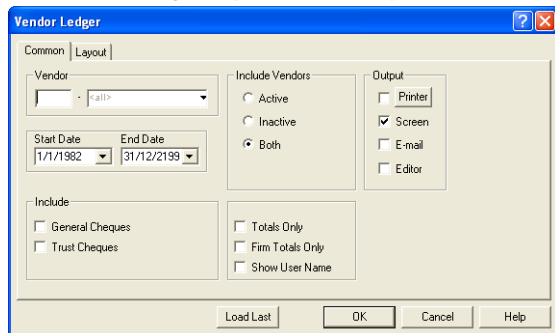


Exhibit 5-26. The Common tab of the Vendor Ledger selection window

Vendor: To view activity for a single vendor, type or select the vendor nickname.

Start Date: To view activity on or after a specific date, select the date.

End Date: To view activity on or before a specific date, select the date.

Include: If preferred, select one or more of the following:

General Checks: To include vendor checks made through the General Check feature with Include in A/P deselected, select this option.

If Include In A/P is selected, the general check is treated as if it was a processed payable and is included on the Vendor Ledger regardless of whether Include General Checks is selected when creating the ledger.

Trust Check: To include trust checks to vendors made through the Trust Check feature, select this option.

General and Trust checks will only be included on the Vendor Ledger if the vendor name appearing in the Paid To box of the check matches the exact vendor name that appears in the Open Vendor window. It is recommended to select Show Vendors In Paid To Pop Up Help under the System Settings > Other tab, and select the Vendor from the Pop Up Help each time a check to the vendor is created.

Include Vendors: Select one of the following:

Active: To view activity for active vendors only, select this option.

Inactive: To view activity for inactive vendors only, select this option.

Both: To view activity for both active and inactive vendors, select this option.

Totals Only: To view only vendor opening and closing balances, and the total transactions for the period, select this check box.

Firm Totals Only: To view only the Firm Totals section, select this check box.

Show User Name: To display the user who entered each transaction, select this option.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Vendor Ledger displays A/P invoices by vendor, payments applied to the invoices, and any discounts that were realized.

| Date | Due Date | Invoice Number | Cheque Number | Explanation | Source | Invoice | Payment |
|---|-------------|----------------|---------------|-----------------------------------|--------|----------------|----------------|
| CD | | | | Ernie and Bertrum Advisors | | | |
| | | | | 123 Main Street, ON | | | |
| | | | | RE: Liabilities and Torts | | | |
| | | | | Acct: 1 | | | |
| Dec 9/2003 | Dec 9/2003 | | | Accounting | TE | 74.00 | |
| | | | 2342 | | | | |
| Dec 9/2003 | | | 108 | Accounting | TE | | 74.00 |
| | | | 2342 | | | | |
| Dec 12/2003 | Dec 12/2003 | 875 | | Professional Services | AP | 965.00 | |
| | | | 2422 | | | | |
| Jan 13/2004 | | | 749 | A/P Payment on Account | AP | | 980.00 |
| | | | 2592 | | | | |
| Jan 13/2004 | Jan 13/2004 | 12323 | | | DI | -20.00 | |
| | | | 2592 | | | | |
| Totals for Vendor: Ernie and Bertrum Advisors | | | | | | | |
| Totals - Beginning of Period | | | | | | 2840.00 | 840.00 |
| Transactions | | | | | | 1029.00 | 1064.00 |
| Totals - End of Period | | | | | | 3869.00 | 1904.00 |
| Balance | | | | | | | 1965.00 |

Exhibit 5-27. Excerpt from the Vendor Ledger

Each Vendor Ledger contains the Vendor nickname, name, address, notes, and vendor account number. Inactive Vendors displays ---Inactive--- below the vendor name.

Date: Displays the invoice or payment date.

Due Date: Displays the due dates for invoices.

Invoice Number: Lists the invoice number for invoices and discounts. Payments do not appear with invoice numbers.

- Check Number:** Lists check numbers for payments, general and trust checks.
- Explanation:** Displays explanations for invoices payments, general and trust checks. Discounts do not display explanations.
- Source:** Lists the origin of the transaction. Invoices, payments made through Process Payables, and general checks with the Include in A/P box checked appear as AP. General checks with the Include in A/P box deselected, and Trust checks appear as GB and TB respectively. Discounts appear as DI.
- Invoice:** Lists values for invoices and discounts. Discounts appear as a negative amount.
- Payments:** Lists Payments from Process Payables and general checks. Trust checks create a double entry, in both the Invoice and Payment column.

In the Totals for Vendor section, the opening balance for the period is shown, along with the net total of transactions in the period, and the totals at the end of the period.

The Vendor Ledger does not contain any summary sections.

Drill Down

The Vendor Ledger allows drill down in the following areas:

| Drill down on | Opens the following window |
|---|----------------------------|
| Vendor Information | Change Vendor |
| Invoice information | Register - Select Payable |
| Processed Payable | Correct Processed Payable |
| Discounts | Drill down not available |
| General Check - Include in A/P selected | Correct Processed Payable |
| General Check - Include in A/P deselected | Correct General Check |
| Trust Check | Correct Trust Check |

Exhibit 5-28. Table of the summary sections provided by the Vendor Ledger when they appear

Reconciling the Vendor Ledger

The chart below lists PCLaw reports that reconcile to the Vendor Ledger, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Vendor Ledger | Reconciles to | | Additional comments |
|-------------------------|-----------------|--------------------|--|
| Invoice > End of Period | Payment Listing | Amount (-Disc) | For vendor or firm. Select Include Unpaid Invoices for Payment Listing. Deselect include General & Trust Checks for Vendor Ledger. |
| Payment > End of Period | Payment Listing | Payment | For vendor or firm. Select Include Unpaid Invoices for Payment Listing. Deselect include General & Trust Checks for Vendor Ledger. |
| | 1099 Listing | Transaction Amount | For U.S. Clients only. For vendor only. The same settings must be used for Include General and Trust Checks on both reports. |

Exhibit 5-29. Table displaying the different reports and their sections that reconcile to the Vendor Ledger

The Vendor Ledger does not reconcile to the Purchases Journal or Payable Listing for the original invoice amount, for the Vendor Listing includes discounts.

The Vendor Ledger does not reconcile to the Payable Listing for payments, for the Payable Listing includes discounts in the paid values.

The Vendor Ledger does not reconcile to the Allocation Listing for invoice or payment values, for the Allocation Listing only includes invoices that have matter allocations.

The Vendor Ledger does not reconcile to the Discount Listing for invoice or payment values, for the Discount Listing only includes invoices eligible for discounts.

Vendor Listing

The Vendor Listing provides all non-accounting information for the vendor, including vendor name, address, phone and fax numbers, and e-mail address. The report also displays default invoice terms, posting reference, explanation and GST category, if applicable.

What Entries Appear on the Listing

Vendor information is added through the New Vendor feature and modified through the Open Vendor feature.

The Common Tab

Pull-down menu: Reports > Accounts Payable > Vendor Listing > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

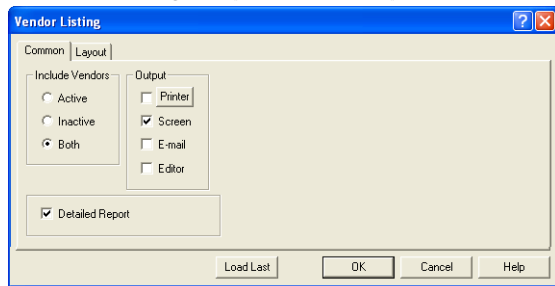


Exhibit 5-30. The Common tab of the Payment Listing

Include Vendors: Select one of the following:

- Active:** To view information for active vendors only, select this option.
- Inactive:** To view information for inactive vendors only, select this option.
- Both:** To view information for both active and inactive vendors, select this option.

Detailed Report: To view vendor name, address, phone and fax numbers, e-mail address, discount and default information, select this check box.

To view only vendor name, address, phone and fax numbers, and e-mail address, deselect this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Vendor Listing provides all non-accounting vendor information.

| Ven# | Vendor Name & Address | Phone Numbers |
|------|---|--------------------------------------|
| CD | Bernie and Bertrum Advisors 123 Main Street Middleville, ON L2L 2L2 Mr. Bertrum Fitzgivens | BUS: FAX: EMAIL: ACCOUNT: 1 |
| | Liabilities and Torts | TERMS: |
| | Discount 1: Days: 10 %: 2.00 | Discount 2: Days: %: |
| | Discount 3: Days: %: | Discount 3: Days: %: |
| | Default PR: 5000 | Default Expl: Default GST: Y |

Exhibit 5-31. Excerpt from the Vendor Listing

Ven#: Displays the vendor number.

Vendor Name & Address: Displays vendor name, address, and notes.

Phone Numbers: Lists business phone number, fax number, e-mail address, vendor account number, and vendor terms.

If Detailed Report is selected when creating the report, two additional lines of information are added. The first displays discount percentage and days for all three discount categories. The second displays the default posting reference, explanation and gst category, if applicable.

The Vendor Listing does not contain any summary sections.

Drill Down

The Vendor Listing allows drill down in the following areas:

| Drill down on | Opens the following window |
|--------------------|----------------------------|
| Vendor Information | Change Vendor |

Exhibit 5-32. Table of the summary section provided by the Vendor Listing and when it appears

Reconciling the Vendor Listing

Since the Vendor Listing does not contain any accounting information, it is not reconcilable with other PCLaw reports.

1099 Listing

The 1099 Listing provides vendors and amounts paid to vendors that exceed a specified threshold amount. The listing provides required information in order to prepare for the year end 1099 reporting.

What Entries Appear on the Listing

Opening Balances appear on the 1099 Listing through the following features:

- New Vendor
- Open Vendor.

Transaction Amount values appear on the 1099 Listing through the following features:

- New/Open Payable
- Process Payable
- General Check
- Trust Check.

Transaction Amount values can be modified through one of the following features:

- Register > General/Trust tabs.

If Include in AP is selected when making a payment to a vendor, that transaction is considered a Process Payable and will appear on the 1099 Listing even if Include General is deselected when creating the report.

The Common Tab

Pull-down menu:

Reports > Accounts Payable > 1099 Listing > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

Exhibit 5-33. The Common tab of the 1099 Listing

Vendor: To view payments to a specific vendor, type or select the vendor nickname.

Threshold Amount: To view only vendors whose total payments exceed a minimum threshold amount, type the payment amount.

1099 Type: From the drop down list select **Misc**.

Start Date: To include payments on or after a specific date, select the date.

End Date: To include payment on or before a specific date, select the date.

- Include:** If preferred, select one or more of the following:
- General Checks:** To include payments to vendors added as general checks, select this check box.
- If the Include in A/P option is selected when the check is created, those checks are included on the 1099 Listing automatically. The General Checks option consists of general checks where Include in A/P is not selected when the check is created.
- Trust Checks:** To include payments to vendors added as trust checks, select this check box.
- Include Vendors:** Select one of the following:
- Active:** To view payments to active vendors only, select this option.
- Inactive:** To view invoices belonging to inactive vendors only, select this option.
- Both:** To view invoices belonging to both active and inactive vendors, select this option.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The 1099 Listing lists vendors and payments made to the vendor during the report period.

| Recipient's Name and Address | Recipient's ID | Opening Balance | Transaction Amount | Nonemployee Compensation |
|--|----------------|-----------------|--------------------|--------------------------|
| vendor name vendor address line 1, vendor address line 2 vendor city, vendor state VENZAIP | Vend | 50000.00 | 8000.00 | 58000.00 |
| Total Amount Reported on 1099 Forms: | | | | 58000.00 |
| Total Number of 1099 Forms: | | | | 1 |

Exhibit 5-34. Excerpt from the 1099 Listing

Recipient's Name and Address: Displays the vendor's name and mailing address.

Recipient's ID: The vendor's 1099 ID number, as entered in the New/Open Vendor window.

Opening Balance: Displays the value of the Opening Bal box in the New/Open Vendor window. If this is the first year for reporting 1099's through PCLaw for a vendor, the total of all previous payments made to the vendor outside of PCLaw but belonging to the current 1099 year should be entered as the opening balance.

Transaction Amount: Displays the total value of the payments, If the total of all payments in the report period exceed the threshold amount.

Non-employee Compensation: Displays the sum of the Opening Balance, if applicable, and the Transaction Amount.

The 1099 Listing does not contain any summary sections:

Drill Down

The 1099 Listing does not contain any drill down capabilities.

Reconciling the 1099 Listing

The chart below lists PCLaw reports that reconcile to the 1099 Listing, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| 1099 Listing | Reconciles to | | Additional comments |
|--|--------------------------------------|---------------------|--|
| Transaction Amount (A/P Only) | Payment Listing | Payment | For vendor only. Deselect Include General and Trust Checks. |
| | Vendor Ledger | Payment | For vendor only. Deselect Include General and Trust Checks. |
| Transaction Amount (A/P and General only) | Vendor Ledger | Payment | For vendor only. Select Include General Checks. Deselect Include Trust Checks. |
| Transaction Amount (A/P and Trust only) | Vendor Ledger | Payment | For vendor only. Select Include Trust Checks. Deselect Include Trust Checks |
| | Payment Listing + Trust Bank Journal | Payment + Check Tot | For vendor only. For 1099 Listing, select Include Trust Checks. Deselect Include Trust Checks. For Trust Bank Journal, create report by recipient's name in the Received From/Paid To box. |
| Transaction Amount (A/P, General, and Trust) | Vendor Ledger | Payment | For vendor Only. Select Include General and Trust Checks. |
| Non-Employee Compensation | 1099 Form | Box 7 | For vendor only. |

Exhibit 5-35. Table displaying the different reports and their sections that reconcile to the 1099 Listing

The 1099 Listing does not reconcile to the sum of Payment Listing and General Bank Journal when Include General Checks is selected on the 1099 Listing, for general checks created with Include in A/P selected appear on both the Payment Listing and General Bank Journal.

The 1099 Listing does not reconcile to the 1099 Form for Opening Balance or Transaction amounts, for the 1099 Forms only reports the overall balance, or Non-employee Compensation. The Opening Balance/ Transaction Amount separation on the 1099 Listing indicates vendors being tracked in PCLaw for the first time.

6

Productivity Reports

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Productivity Report Overview

| | Report | Run Report by | What it Does |
|----------------------------------|---|---|---|
| PCLaw PCLaw Plus | Billing by Lawyer | fee credit lawyer type of law | Lists fees billed by type of law for each fee credit lawyer and can be sorted by fee credit lawyer or by type of law. |
| | Collection Summary | fee credit lawyer month | Lists totals for fees, disbursements and taxes billed, amount collected and A/R by fee credit lawyer. |
| | Lawyer WIP Billing & Collection Summary | working, fee credit, responsible, and assigned lawyer | Lists a monthly comparison of billable time worked (working lawyer), billed fees (fee credit lawyer), fees collected (responsible lawyer) and fees written off (assigned lawyer). |
| | Time Listing | task code, working lawyer, type of law | Lists details of time and fee entries sorted by task code or by type of law. |
| | Time Summary | task code, working lawyer, type of law | Summarizes time by working lawyer and by type of law or by task code. Task code summary includes breakdown by billable work, non-billable work and write up/down. |
| | Productivity by Client | lawyer | Ranks clients by criteria specified. |
| PCLawPro and PCLawPro Enterprise | Client WIP Billing & Collection Sum. | matter/client resp lawyer | Lists work-in-progress, billed amounts, collected amounts and write-off amounts by client. |
| | Billing Realization | matter/client resp lawyer working lawyer | Lists billed hours, billed fees and fee write-offs by matter and calculates the actual billed fees and hourly rate after write-offs. |
| | Lawyer Budgeting | working, fee credit, collecting lawyer | Compares lawyer's budgeted hours and value to: worked (working lawyer), billed (fee credit lawyer), collected (collecting lawyer). |
| | Fees Collected Summary | fee credit lawyer resp lawyer | Shows fees collected for each fee credit and responsible lawyer by month, year, & previous year. |
| | Fee Adjustments | task code, working lawyer, type of law | Lists of all increases and decreases made to fees during billing, as long as they were not entered with the Details button, and shows which user made the changes. |
| | Fee Allocation | matter/client resp lawyer | Lists the fees billed, collected and written off by a lawyer on matters where they are the responsible lawyer. |
| | Fees Due by Lawyer report | fee credit lawyer | Lists outstanding invoices by fee credit lawyer. Also, lists fees received, billed or written off during the reporting period. |
| | Firm Cash & Fee Summary | fee credit lawyer | Compares hours and fees docketed, fees billed, fees received and fees adjusted for a specified month and year. |
| | Billable Time Summary by Working Lawyer | matter/client, resp lawyer, working lawyer, task code | Shows a comparison of hours and amounts for the month and year by matter for each working lawyer by responsible lawyer. |
| | Comparative Time Analysis | working lawyer | Show hours, amounts and percentages by task code or type of law for working lawyers. |
| | Daily Time Summary | task code, working lawyer, type of law | Shows hours docketed daily by each working lawyer for both billable and non-billable time. |
| | Time Utilization Analysis | working lawyer task code | Shows hours docketed monthly over a 12 month period by each working lawyer by billable and non-billable time. |
| | Unbilled Time & A/R Summary by Working Lawyer | matter/client resp lawyer working lawyer | Lists matters with unbilled time and billed but uncollected fees, by client. |
| | Matters Opened Summary | responsible, client introducing, and working lawyer | Shows the number of matters opened by each lawyer as introducing, responsible, assigned lawyer for one 12 month period. |

Exhibit 6-1. Table listing productivity reports, their defining parameters, and what the report displays

Billing by Lawyer Report

The Billing by Lawyer report summarizes billed time and hours by fee credit lawyer or type of law. The effective billing rate is calculated for billed time and fees, fee adjustments, and write-ups/downs. Payments applied against fees is provided, as is the percentage of fees that payment is applied.

What Entries Appear on the report

Time and fee values are added or modified on the Billing by Lawyer report through one of the following features:

- Create Bill/Release Bill
- Quick Bill
- Register > Invoice/Ledger tabs
- Matter Manager > Ledger tab
- Change/Write Off Bill
- Matter Opening Balances.

The Common Tab

Pull-down menu: [Reports > Productivity > Billing by Lawyer Report > Common Tab](#)

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

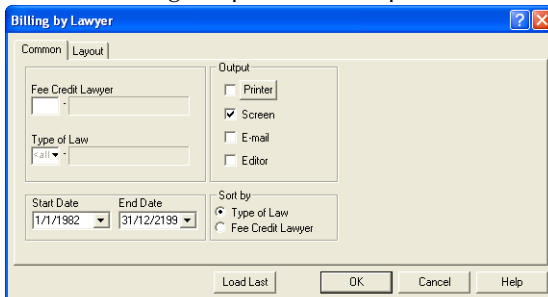


Exhibit 6-2. The Common tab of the Billing by Lawyer report

Fee Credit Lawyer: To view fees billed for a single lawyer, select the lawyer.

Type of Law: To view fees billed for a single type of law, select the nickname.

Start Date: To view fees billed on or after a specific date, select the date.

End Date: To view fees billed on or before a specific date, select the date.

Sort By: Select one of the following:

Type of Law: With fee credit lawyers as sub-categories to types of law, select this option.

Fee Credit Lawyer: With types of law as sub-categories to fee credit lawyers, select this option.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Billing by Lawyer report displays billed time and hours by fee credit lawyer or type of law. The effective rate per hour and payments applied to fees are also shown.

| Categories/Fee Credit Lawyer | Billed | Hours (Hr) | Rate/Hr | Rcvd | Rcvd(%) |
|------------------------------|-----------------|--------------|----------------|----------------|--------------|
| lit - Litigation | | | | | |
| JM - J. Morningstar | 2000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| JWH - J. Whitehead | 4000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WK - W. Konyi | 4750.00 | 10.00 | 475.00 | 1260.90 | 26.55 |
| Total: | 10750.00 | 10.00 | 1075.00 | 1260.90 | 11.73 |

Exhibit 6-3. An excerpt from the Billing by Lawyer report

Categories/Fee Credit Lawyer: Displays type of law as the main category and fee credit lawyer as sub-categories when Sort by Type of Law is selected. Select Sort by Fee Credit Lawyer to show fee credit lawyer as the main category and types of law as sub-categories.

Billed: Displays billed time and fee entries, fee adjustments at the time of billing, and write ups/downs after billing.

Hours: Displays billed hours added prior to the time of billing, and at the time of billing only when using the Details button on the Billing Information window.

Rate/Hr: Column divides the Billed value by the Hour value.

Rcvd: Displays all payments applied to billed fees. The payments can originate through the Receive Payment, General Retainer, or Trust-to-General Transfer features. Payments appear according to the date of the invoice not the date of the payment.

Rcvd %: Column divides the Rcvd value by the Billed value.

The Billing by Lawyer report includes the following summary sections:

| Summary Title | Appears when |
|----------------|-----------------|
| Lawyer Summary | Always appears. |
| Firm Summary | Always appears. |

Exhibit 6-4. Table of the summary sections provided by the Billing (Fees) Journal and when they appear

Drill Down

The Billing by Lawyer report allows drill down on the following areas:

| Drill down on | Opens the following window |
|----------------|---------------------------------|
| Body of report | Detailed Billing (Fees) Journal |
| Firm Summary | Detailed Billing (Fees) Journal |
| Lawyer Summary | Detailed Billing (Fees) Journal |

Exhibit 6-5. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Billing by Lawyer Report

The chart below lists PCLaw reports that reconcile to the Billing by Lawyer report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Billing by Lawyer | Reconciles to | | Additional comments |
|-------------------|------------------------|----------------------------|---|
| Hours | Client Summary | Bld Hrs | For firm only with 1/1/82 start date. |
| Billed | Client Ledger | Billed > Fees | For firm > end date only with 1/1/82 start date. |
| | Client Summary | Bld Fees | For firm only with 1/1/82 start date. |
| | Billing (Fees) Journal | Fees | For fee credit lawyer or firm. Select Include Paid Invoices. Select End Date of 12/31/2199. Receipts Up to 12/31/2199. Include Write Ups/Downs. |
| Paid | Billing (Fees) Journal | Summary by Lawyer > Billed | For fee credit lawyer or firm. Select Include Paid Invoices. Select End Date of 12/31/2199. Receipts Up to 12/31/2199. Include Write Ups/Downs. |

Exhibit 6-6. Table displaying the different reports and their sections that reconcile to the Billing by Lawyer report

The Billing by Lawyer report does not reconcile to the Billing (Fees) Journal for a specified end date if there are write-offs or payments made after the end date. The Billing by Lawyer report reports all transactions that apply to invoices within the report period. The Billing (Fees) Journal includes transactions that apply to invoices if both the invoice and the transaction fall within the report period.

The Billing by Lawyer report does not reconcile to the Invoice Journal for the latter report does not separate write ups/downs on fees and disbursements.

The Billing by Lawyer report does not reconcile to the Client Ledger and Client Summary for a modified start date. Fees dated prior to the start date but are billed after the start date are included on the Billing by Lawyer report only.

The Billing by Lawyer report does not reconcile to the Time Summary for billed time as the Billing by Lawyer report is created by collecting lawyer whereas the Time Summary is created by working lawyer.

The Billing by Lawyer report does not reconcile to the Payment Allocation Listing for Rcvd for the Billing by Lawyer report includes payments according to invoice date whereas the Payment Allocation Listing includes payments by payment date.

Collection Summary

The Collection Summary provides a monthly analysis of billing by fee credit lawyer. Payments received during the same period are compiled, including fee, disbursement, and tax allocations. A monthly accounts receivable balance is provided for each lawyer.

What Entries Appear on the Report

Billing values appear on the Collection Summary through one of the following features:

- Create Bill
- Quick Bill
- Release Bill
- Matter Opening Balances.
- Change/Write Off Bill.

Payment values appear on the Collection Summary through one of the following features:

- Receive Payment
- Create Bill/Quick Bill/Release Bill
- Trust-to-General Transfer (*when applied to an existing A/R balance*).

For Accrual accounting systems: Provisional write-offs do not appear on the report.

The Common Tab

Pull-down menu:

Reports > Productivity > Collection Summary > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

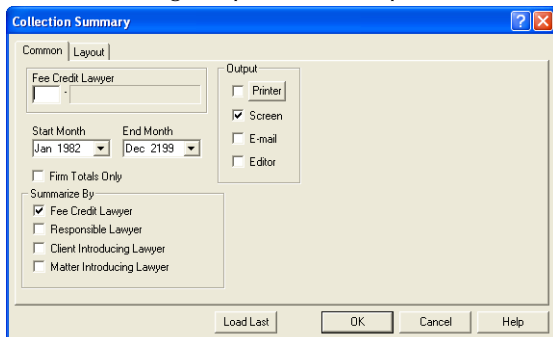


Exhibit 6-7. The Common tab of the Collection Summary

Fee Credit Lawyer: To view collection information for a specific fee credit lawyer, type or select the lawyer nickname.

Start Month: To view only collection information posted on or after a specific date, select the date.

End Month: To view only collection information posted on or prior to a specified date, select the date.

Firm Totals Only: To display only the firm summary section, select this check box.

Summary By: If preferred, select one or more of the following:

Fee Credit Lawyer: To include a Summary by Fee Credit Lawyer section on the report, select this check box.

Responsible Lawyer: To include a Summary by Responsible Lawyer section on the report, select this check box.

Client Introducing Lawyer: To include a Summary by Client Introducing Lawyer section on the report, select this check box.

Matter Introducing Lawyer: *For PCLawPro and PCLawPro Enterprise:* To include a Summary by Matter Introducing Lawyer section on the report, select this check box.

- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Collection Summary reports the net billing, payments received, and how the payments were applied monthly by lawyer. If the report is run for all dates, only months that display non-zero values are listed for each lawyer. Invoices and matters are not shown individually.

| Month | Hrs | Billed | | | Cash In | | | Payment Used | | | A/R Balance |
|--------------|--------------|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|---------------|
| | | Fees | Disb+Tax | Total | Retainers | Receipts | Total | Fees | Disb+Tax | Total | |
| DV - D.Villa | | | | | | | | | | | |
| Jul 03 | 5.50 | 2550.00 | 1000.00 | 3550.00 | 0.00 | 3598.09 | 3598.09 | 3598.09 | 0.00 | 3598.09 | -48.09 |
| Aug 03 | 5.00 | 5700.00 | 1750.00 | 7450.00 | 2900.00 | 3500.00 | 6400.00 | 3650.00 | 2750.00 | 6400.00 | 1001.91 |
| Sep 03 | 0.00 | -566.67 | 0.00 | -566.67 | 0.00 | 85.24 | 85.24 | 85.24 | 0.00 | 85.24 | 350.00 |
| Tot: | 10.50 | 7683.33 | 2750.00 | 10433.33 | 2900.00 | 7183.33 | 10083.33 | 7333.33 | 2750.00 | 10083.33 | 350.00 |

Exhibit 6-8. An excerpt from the Collection Summary

- Month: Lists all non-zero months for each lawyer.
- Net Billed: This section contains hours, fees, disbursements and tax columns for the month and monthly totals less any write-downs dated for the calendar month less any write-downs dated for that month. Write-downs are included on the Collection Summary according to the date of the write-down and not the A/R date of the invoice to which the write-down is applied. If an invoice is written down in a separate month to the invoice, the original value of the invoice appears for the month that it was created.
- Hrs: Lists the number of hours worked by the specific lawyer.
- Fees: Displays the amount credited to the lawyer at the time of billing.
- Cash In: This section divides payments received for the calendar month into retainers and receipts.
- Retainers: Include general retainers, trust-to-general transfers made at the time of billing, and receipts not applied to an existing A/R balance.
- Receipts: Include receive payments and trust-to-general transfers applied to a previously existing a/r balance.
- Payment Used: This section displays the portion of the payment applied to fees, and to disbursements and taxes combined. The allocation is determined according to the Payment Allocation Listing. If a payment is manually allocated to g/l accounts, that manual allocation is not shown on the Collection Summary. As a result, the Collection Summary and lawyers' fee accounts may not reconcile.
- A/R Balance: Displays the uncollected billing after payments and write-offs for the last day of the respective month.

The Collection Summary includes the following summary section:

| Summary Title | Appears when |
|--------------------------------------|--------------------------------|
| Firm Summary | Always appears. |
| Summary by Fee Credit Lawyer | Optional, as selected by user. |
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Client Introducing Lawyer | Optional, as selected by user. |
| Summary by Matter Introducing Lawyer | Optional, as selected by user. |

Exhibit 6-9. Table of the summary sections provided by the Collection Summary and when they appear

Drill Down

The Collection Summary allows drill down on the following areas:

| Drill down on | Opens the following window |
|----------------------|---|
| Net Billed section | Drill down not available |
| Cash In section | Drill down not available |
| Payment Used section | Payment Allocation Listing for fee credit lawyer for selected month |
| A/R Balance | Billing (Fees) Journal for fee credit lawyer for selected month |
| Firm Summary | Collection Summary for fee credit lawyer |

Exhibit 6-10. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Collection Summary

The chart below lists PCLaw reports that reconcile to the Collection Summary, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Collection Summary | Reconciles to | | Additional comments |
|--------------------|---|---|---|
| Net Billed > Fees | Billing (Fees) Journal less Write Up/Down Journal | Firm Summary > Billed > Fees less Task Code by Fee Credit Lawyer Summary > Fees | For lawyer or firm. Run journals for calendar month. For Billing (Fees) journal, select Include Paid Invoices, deselect Include Write Ups and Write Downs. For Accrual systems only, select Include Provision for Write-offs on Write Up/Down Journal |
| | Client WIP Billing & Collection Summary | Billings > Fees less Write Offs > Fees | For firm only. Run report for calendar month. |
| | Lawyer WIP Billing & Collection Summary | Billings > Fees less Write Offs > Fees | For fee credit lawyer and firm. Run report for calendar month. For Accrual systems only, provisional write-offs are included on Lawyer WIP report but not on Collection Summary. |
| Disbs + Tax | Billing (Fees) Journal less Write Up/Down Journal | Firm Summary > Billed > Disb and Tax values less Task Code by Fee Credit Lawyer Summary > Disb and Tax values | For lawyer or firm. Run journals for calendar month. On Billing (Fees) Journal, select Include Paid Invoices, deselect Include Write Ups and Write Downs. |
| | Client WIP Billing & Collection Summary | Billings > Disb + Tax less Write Offs > Disb + Tax | For firm only. Run report for calendar month. |
| | Lawyer WIP Billing & Collection Summary | Billings > Disb + Tax less Write Offs > Disb + Tax | For lawyer and firm. Run report for calendar month. |

| Collection Summary | Reconciles to | | Additional comments |
|----------------------------|---|--|--|
| Payment Used > Fees | Payment Allocation Listing | Summary by Fee Credit Lawyer > Fees | For fee credit lawyer or firm. |
| | Fees Collected Summary | Fees Collected As Fee Collecting Lawyer > This Month | For fee collecting lawyer or firm for month or YTD only. |
| | Lawyer WIP Billing & Collection Summary | Collections > Fees | For fee credit lawyer and firm. Run report for calendar month. |
| Payments Used > Disb + Tax | Payment Allocation Listing | Summary by Responsible Lawyer > Disb and Tax values | For lawyer or firm. |
| | Client WIP Billing & Collection Summary | Collections > Disb | For lawyer and firm. Run report for calendar month. |
| | Lawyer WIP Billing & Collection Summary | Collections > Fees | For lawyer and firm. Run report for calendar month. |
| A/R Balance | Billing (Fees) Journal | Summary by Fee Credit Lawyer > Total | For fee credit lawyer or firm. Run report for fee credit lawyer from 1/1/82 to end of calendar month. Include Write Ups and Write Downs. |

Exhibit 6-11. The different reports and their sections that reconcile to the Collection Summary

The Collection Summary does not reconcile to the Billing (Fees) Journal for Cash In > Retainers/Cash In > Receipts as the Billing (Fees) Journal Invoice Journal includes only retainers that are applied to an existing A/R balance. The Collection Summary includes unapplied general retainers.

The Collection Summary does not reconcile to the Invoice Journal for Net Billed, as the Invoice Journal does not include write-offs to invoices that are outside the report period date.

The Collection Summary does not reconcile to the Invoice Journal for A/R Balance as the Invoice Journal does not include payments.

The Collection Summary does not reconcile to the Client Ledger or Client Summary for Billed Fees, Disb + Tax, or A/R Balance, for those reports cannot be created for fee credit lawyer.

The Collection Summary does not reconcile to the Client WIP, Billing, & Collection Summary for payments applied to fees as the Collection Summary is created by fee credit lawyer, whereas the Client WIP Billing & Collection Summary is created for responsible lawyer.

The Collection Summary may not reconcile to the Client WIP, Billing, & Collection Summary for Net Billed fees for the Accrual accounting method, as the Client WIP report may include provisional write-offs on fees, whereas the Collection Summary does not. Neither report includes provisional write-offs on disbursements or taxes.

The Collection Summary may not reconcile to the General Ledger for the lawyer fee accounts as payments may be manually allocated to the respective G/L accounts. The Collection Summary does not display manual allocations.

Lawyer WIP, Billing & Collection Summary

The Lawyer WIP, Billing, & Collection Summary provides a summary by fee collecting lawyer of billable time worked and the amount actually billed. Also displayed is the value of the billed work that was either collected or written off.

What Entries Appear on the Report

Billable time values appear on the Lawyer WIP, Billing & Collection Summary through the following features:

- Time Sheet/Fee Sheet
- Calendar/Appointment Sheet
- Global Change Time
- Quick Timer/PCLaw Timers
- Matter Opening Balances
- Matter Manager > Time/Ledger tabs.
- Phone Call Manager
- Register > Time/Ledger tabs

Fee adjustments and time added at billing are not included on the report as billable time.

Billing totals appearing on the summary are added through the following features:

- Create Bill/Release Bill
- Quick Bill
- Matter Opening Balances.

Collection totals on the summary are added or modified through the following features:

- Receive Payment
- Quick Bill
- Register > General tab
- Trust-to-General Transfer (when applied to existing A/R balances).
- Create Bill/Release Bill

A write-off value appears on the Lawyer WIP, Billing, & Collection Summary through the Change/Write off Bill feature. For Accrual accounting systems, provisional write-offs are not included in the Write-offs section.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Productivity > Lawyer WIP, Billing & Collection Summary > Common Tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report.

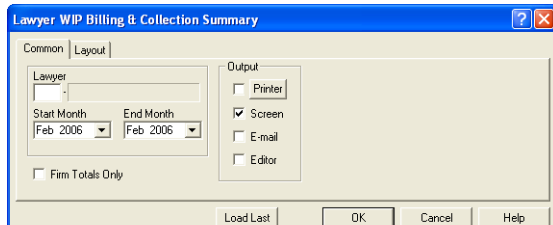


Exhibit 6-12. The Common tab of the Lawyer WIP, Billing, & Collection Summary

Lawyer: To view totals for a specific fee credit lawyer, type or select the lawyer nickname.

Start Month: To view totals for and after a specific month, select the date.

End Month: To view totals for and prior to a specified month, select the date.

Firm Totals Only: To display only the Firm Totals summary section, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Lawyer WIP, Billing & Collection Summary reports all time posted having a billable task code. All billed time, fees, disbursements and taxes are displayed, as are payments and write-offs applied to billings.

| Lawyer | Matters | | Fee Val. | Billable Time Worked | | | Billings | | Collection | | Write-offs | |
|---------------|-----------|-----------|-----------------|----------------------|-----------------|-------------|------------------|------------------|----------------|----------------|-----------------|----------------|
| | Opened | Introd. | | Hours | Value | Adjsts | Fees | Disb+Tax | Fees | Disb+Tax | Fees | Disb+Tax |
| JWH - J.White | | | | | | | | | | | | |
| Oct 03 | 1 | 1 | 700.00 | 10.50 | 15200.00 | * | 2050.00 | 3207.98 | 694.08 | 1638.42 | -730.00 | -165.00 |
| Sep 03 | 3 | 3 | 4395.00 | 1.78 | 1529.00 | * | 1094.89 | 2299.80 | 16.67 | 155.00 | * | * |
| Aug 03 | 7 | 7 | 6866.00 | 11.50 | 10476.00 | * | 15347.00 | 6379.93 | 1944.28 | 2620.44 | -1133.00 | -333.00 |
| Jul 03 | 1 | 1 | * | 164.30 | 45150.00 | * | 180400.00 | 237394.30 | 176.64 | * | 349.99 | -446.12 |
| Total: | 12 | 12 | 11961.00 | 188.08 | 72355.00 | 0.00 | 198891.89 | 249282.01 | 2831.67 | 4413.86 | -1513.01 | -944.12 |

Exhibit 6-13. Excerpt from the Lawyer WIP, Billing, & Collection Summary

Lawyer: Displays the lawyer's nickname and full name as headings for each lawyer.

Matters: This section displays matter information for each lawyer.

Opened: Displays the number of matters opened where the shown lawyer is assigned as responsible lawyer.

Introd.: Displays the number of matters opened where the shown lawyer is the client introducing lawyer.

Fee Val.: Displays the net dollar value after write-offs of fees billed for the month for all matters where the shown lawyer is the client introducing lawyer.

Billable Time Worked: This section displays time posted with a billable work type task code. A billable work task code is defined as one that has Billable selected from the drop down list in the Options > Category box of the task code.

Hours: Displays time, in hours, as originally posted for the month.

Value: Displays the dollar value of time as posted for the month.

Billings: This section displays the dollar value billed for the month for the shown lawyer as fee credit lawyer. Billings are divided into Fees and Disb + Tax columns.

Collections: This column displays how payments are allocated between fees and disbursements/tax. Payments appear on the report according to the payment date and not the date of the invoice.

Fees: Displays time and fees for the lawyer as fee credit lawyer.

Disb + Tax: Displays disbursements and tax for the lawyer as responsible lawyer.

Write-offs: This section displays how write-offs are allocated between fees and disbursements/tax. Write-offs appear according to the date the write off occurs and not the date of the invoice.

Fees: Displays write-offs of time and fees according to the allocation of the write-off.

Disb + Tax: Displays write-offs of disbursements for the lawyer as responsible lawyer.

The Lawyer WIP, Billing & Collection Summary does not contain any summary sections.

Drill Down

The Lawyer WIP, Billing, & Collection Summary allows drill down in the following areas:

| Drill down on | Opens the following window |
|--|---|
| Matters section | drill down not currently available |
| Billable Time Worked > Hours and Value columns | Client Fees Listing for current working lawyer |
| Billable Time Worked > Adjsts column | Fee Adjustments report |
| Billings section | Billing (Fees) Journal for current fee credit lawyer |
| Collections section | Payment Allocation Listing for current responsible lawyer |
| Write-Offs section | Write Up/Down Journal for current assigned lawyer |

Exhibit 6-14. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Lawyer WIP, Billing & Collection Summary

The chart on the following page lists PCLaw reports that reconcile to the Lawyer WIP, Billing & Collection Summary, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Lawyer WIP, Billing & Collection Summary | Reconciles to | | Additional comments |
|--|---------------------------|--|--|
| Matters > Opened | Matters Opened Summary | Responsible | For lawyer and firm. For calendar month only. |
| Matters > Intro | Matters Opened Summary | Introducing | For lawyer and firm. For calendar month only. |
| Billable Time Worked > Hours | Time Summary | Hours (Hr) > Billable Work | For lawyer and firm. Run Time Summary for calendar month. |
| | Time Utilization Analysis | (month) > Total Billable | For lawyer only. |
| Billable Time Worked > Value | Time Summary | Value > Billable Work | For lawyer and firm. Run Time Summary for calendar month. |
| Billings > Fees | Billing (Fees) Journal | Summary by Lawyer > Billed > Fees | For lawyer and firm. Select Include Paid Invoices. Deselect Include Write Ups and Write Downs. For Accrual systems, exclude PWO of Fees. |
| | Invoice Journal | Summary by Responsible Lawyer > Fees | For lawyer and firm. For Accrual systems, exclude PWO of Fees |
| Billings > Disb + Tax | Billing (Fees) Journal | Summary by Lawyer > Billed > Disb + Tax values | For lawyer and firm. Select Include Paid Invoices. Deselect Include Write Ups and Write Downs. |
| | Invoice Journal | Summary by Responsible Lawyer > Disb + GST + Sales Tax | For lawyer, and firm. Select Show Billings and Write-Offs Separately. |

| Lawyer WIP, Billing & Collection | Reconciles to | | Additional comments |
|----------------------------------|--|--|--|
| Collection > Fees | Billing (Fees) Journal | Summary by Lawyer > Paid > Fees (this month) less Summary by Lawyer > Paid > Fees (previous month) | For lawyer and firm. Run Billing (Fees) Journal from 1/1/82 to end of current month. Next run Billing (Fees) Journal from 1/1/82 to end of previous month. Minus the Paid totals of previous month from current month. |
| | Payment Allocation Listing | Summary by Fee Credit Lawyer > Fees | For fee credit lawyer or firm. |
| | Collection Summary | Payment Used > Fees | For fee credit lawyer or firm. Run report for calendar month. |
| | Fees Collected Summary | Fees Collected As Fee Collecting Lawyer > This Month | For fee collecting lawyer or firm for month or YTD only. |
| Collection > Disb + Tax | Payment Allocation Listing | Summary by Responsible Lawyer > Disb and Tax values | For lawyer or firm. |
| | Collection Summary | Payment Used > Disb + Tax | For lawyer and firm. Run report for calendar month. |
| | Client WIP, Billing & Collection Summary | Collections > Disb | For firm only. Run report for calendar month. |
| Write-Offs > Fees | Write Up/Down Journal | Task Code by Fee Credit Lawyer > Fees | For lawyer only. Select Exclude Provisional for Write-offs. |
| Write-Offs > Disb + Tax | Write Up/Down Journal | Task Code by Fee Credit Lawyer > Disb + GST + Sales Tax | For lawyer only. Select Exclude Provisional for Write-offs |

Exhibit 6-15. The different reports that reconcile to the Lawyer WIP, Billing, & Collection Summary

The Fees Value column on the Lawyer WIP, Billing, & Collection Summary does not reconcile to the Summary by Client Introducing Lawyer section of the Invoice Journal for the Invoice Journal does not separate write-offs of fees, disbursements, and taxes.

The Fees Value column on the Lawyer WIP, Billing, & Collection Summary does not reconcile to the Billing (Fees) Journal for although the Billing (Fees) Journal can be run for a single client introducing lawyer, invoices belonging to matters opened in prior months are also included on the report.

The Lawyer WIP, Billing & Collection Summary does not reconcile to the Time Listing for Billable Time Worked the Time Listing does not separate time entries by billable and non-billable categories.

Although the Lawyer WIP, Billing, & Collection Summary does reconcile to the Time Summary for billable hours and work, the Time Summary does not include Split Bill Fee Transfers, whereas the Lawyer WIP, Billing & Collection Summary and Client Fees Listing reports do. Split Bill Fee Transfer entries should add up to zero.

The Lawyer WIP, Billing & Collection Summary does not reconcile to the Client WIP, Billing, & Collection Summary for single lawyer Billings and Collections as the Lawyer WIP report is created by fee credit lawyer whereas the Client WIP report is created by responsible lawyer.

Time Listing

The Time Listing displays time and fee entries for a matter, entered prior to or at the time of billing. The report displays the type of law, rate and quantity of hours. Transactions are grouped by working lawyer and a total is supplied for each lawyer.

What Entries Appear on the Report

Transactions appearing on the Time Listing are added from one of the following features:

- Time Sheet/Fee Sheet
- Calendar/Appointment Sheet
- Quick Timer/PCLaw Timers
- Phone Call Manager
- Create Bill/Quick Bill/Release Bill
- Matter Opening Balances.

Unbilled transactions appearing on the Time Listing can be modified from one of the following features:

- Global Change Time
- Register > Time/Ledger tabs
- Matter Manager > Time/Ledger tabs.

The Common Tab

Pull-down menu: [Reports > Productivity > Time Listing > Common Tab](#)

The Common tab contains the most frequently used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

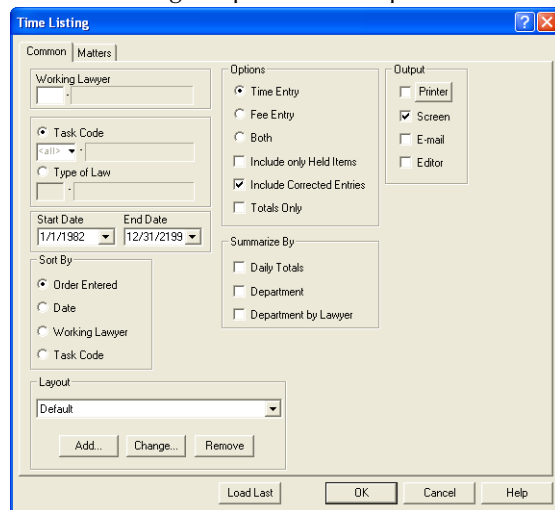


Exhibit 6-16. The Common tab of the Time Listing

Working Lawyer: To view only transactions for a specific working lawyer, type or select the lawyer.

Task Code: To include a Summary by Task Code section in the report, select this option.
To view only items for a single task code, type or select the task code.

Type of Law: To include a Summary by Type of Law section in the report, select this option.
To view items for a single type of law, type or select the type of law.

Start Date: To view items on or after a specific date, select the date.

End Date: To view items on or prior to a specific date, select the date.

Options: Select one or more of the following:

Time Entry: To display time entries only, select this option.

Fee Entry: To display fee entries only, select this option.

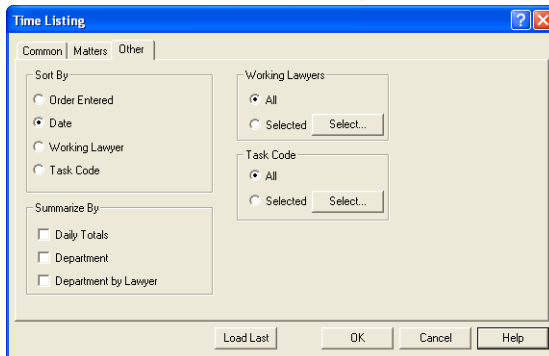
Both: To display both time and fee entries, select this option.

- Include only Held Items:** *If Allow Charges to be Held is enabled on the System Settings > Other tab:* To include only time entries currently on hold, select this check box.
- Include Corrected Entries:** To show original items that have since been modified or removed, select this check box.
- Totals Only:** To view the summary sections only, select this check box.
- Layout:** To produce a customized Time Listing, select the layout.
To add or change a layout, see Customizing Reports in Chapter 10.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: **Reports > Productivity > Time Summary > Other Tab**

The Other tab displays report options that may not be as frequently used.



- Sort By:** Select one of the following:
- Order Entered:** To sort the report by the order transaction were entered, select this option.
 - Date:** To sort the report by transaction date, select this option.
 - Working Lawyer:** To group items by working lawyer, select this option.
 - Task Code:** To group items by task code if Show by Task Code is checked, select this option.
 - Type of Law:** To group items by type of law if Show by Type of Law is checked, select this option.
- Summarize By:** If preferred, select one or more of the following:
- Daily Totals:** To include a Daily Totals by Lawyer summary section, select this check box.
 - Show Summary by Department:** To include a Summary by Department section on the report, select this check box.
 - Show Summary by Department by Lawyer:** To display a Summary by Department by Lawyer section on the report, select this check box.

Working Lawyers: Select one of the following:

- All: To list time entries for all working lawyers, select this option.
- Selected: To list time entries for selected working lawyers, click this option. The Select button becomes available.
Click the **Select** button.
A Pop Up Help - Lawyers window appears.

Task Codes: Select one of the following:

- All: To list time entries for all task codes, select this option.
- Selected: To list time entries for selected task codes, click this option. The Select button becomes available.
Click the **Select** button.
A Pop Up Help - Task Codes window appears.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Time Listing provides a list of time and fee entries, displaying rates, hours, and types of law. The described report configuration uses the Default layout. The Time Listing also includes the Default with (usr) layout

| <u>Lwyr</u> | <u>Lawyer</u> | <u>Date</u> | <u>Matter</u> | <u>Client</u> | <u>Matter Description</u> | <u>Law Type</u> | <u>Hours</u> | <u>Rate</u> | <u>Tot</u> |
|----------------|----------------|-------------|---------------|---------------|---------------------------|-----------------|--------------|-------------|------------|
| <u>Entry #</u> | | | | | <u>Explanation</u> | | | | |
| EJ0 | Betty J. Ohton | | | | | | | | |
| Dec 12/2006 | Law-002 | | | Law, PC | | | | | |
| 25 | | | cwc | Research | | lit | 4.00 | 400.00 | 1600. |

Exhibit 6-17. An excerpt from the Time Listing

Lwyr, Lawyer: Displays the lawyers nickname and name as headings for their respective time listings.

Date: Displays the date from the time sheet.

Entry #: Displays the sequential entry number assigned to the record.

Matter: Displays the nickname of the matter charged the time.

Client: Displays the client last and first name or the client firm name.

Matter Description: Displays the matter description as appears in Matter Manager.

Explanation: Displays the explanation for the time entry.

Task: Lists the task code assigned to the time entry. This column appears regardless of whether the report is sorted by task code or type of law.

Law Type: Lists the type of law assigned to the task code or to the matter. This column appears regardless of whether the report is sorted by task code or type of law.

Hours: Lists the hours for each time entry.

Rates: Lists the assigned rate for each time entry.

Total: Lists the value of the time entry by summing hours x rate.

The Time Listing report includes the following summary sections:

| Summary Title | Appears when |
|---------------------------------|---|
| Summary by Working Lawyer | Always appears. |
| Summary by Task Code | Appears when Show by Task Code is selected. |
| Summary by Type of Law | Appears when Show by Type of Law is selected. |
| Daily Totals by Lawyer | Appears when Daily Totals is selected. |
| Summary by Department | Optional, as selected by user. |
| Summary by Department by Lawyer | Optional, as selected by user . |

Exhibit 6-18. Table of the summary sections provided by the Time Listing and when they appear

Drill Down

The Time Listing allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------------------|----------------------------|
| Time entry | Correct Time Entry |
| Fee entry | Correct Fee Entry |
| Summary by Task Code | Detailed Time Listing |
| Summary by Type of Law | Detailed Time Listing |
| Summary by Working Lawyer | Detailed Time Listing |

Exhibit 6-19. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Time Listing

Although the Time Listing can reconcile to reports that display time and fee entries, the Time Listing does not differentiate between billed and unbilled transactions.

The following chart lists PCLaw reports that reconcile to the Time Listing, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Time Listing | Reconciles to | | Additional comments |
|--------------|---------------------------|-----------------------------------|-----------------------------------|
| Hours | Time Summary | Hours > Total | For firm. |
| | Time Utilization Analysis | Total Hours / Firm Total Hours | For firm or working lawyer only. |
| | Comparative Time Analysis | Hours > Totals | For firm or working lawyer only. |
| Amount | Time Summary | Value > Total | For working lawyer by month only. |
| | Comparative Time Analysis | Amounts > Totals | For firm or working lawyer only. |

Exhibit 6-20. Table displaying the different reports and their sections that reconcile to the Time Listing

The Time Listing cannot reconcile to the Client Ledger or Client Summary as these reports include changes to fees after the time of billing. Furthermore, when run by working lawyer, the Client Summary displays all matters for which the working lawyer has submitted time, however time for all lawyers are included in the matter totals.

The Time Listing report cannot reconcile to the Work-in-Progress and WIP Summary by Responsible Lawyer reports as the Time Listing includes billed time.

The Time Listing cannot reconcile to the Client Fees Listing for time value as Client Fees includes changes to fees after the time of billing. The Time Listing reconciles to the Client Fees Listing for hours only.

The Time Listing cannot reconcile to the Firm Cash & Fee Summary for fee value as the latter report includes changes to fees after the time of billing. The Time Listing can reconcile to the Firm Cash & Fee Summary for hours only.

Time Summary

The Time Summary summarizes time and fee entries by either task code or working lawyer. The report displays the amount and hours as both a value and a percentage. Time is also divided between billable, non-billable, or write-up/down categories. Write-up/downs refer to fee adjustments at the time of billing.

What Entries Appear on the Report

Transactions appearing on the Time Summary are added from one of the following features:

- Time Sheet/Fee Sheet
- Quick Timer/PCLaw Timers
- Create Bill/Quick Bill/Release Bill
- Calendar/Appointment Sheet
- Phone Call Manager
- Matter Opening Balances.

Unbilled transactions appearing on the Time Summary can be modified from one of the following features:

- Global Change Time
- Register > Time/Ledger tabs
- Matter Manager > Time/Ledger tabs.

The Common Tab

Pull-down menu:

Reports > Productivity > Time Summary > Common Tab

The Common tab contains the most frequently used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

Exhibit 6-21. The Common tab of the Time Summary

Matter: To view items for a single matter, type or select the matter nickname.

Client: To view items for a specific client, type or select the client nickname.

Working Lawyer: To view items for a specific working lawyer, type or select the lawyer.

Start Date: To view items on or after a specific date, select the date.

End Date: To view items on or prior to a specific date, select the date.

Options: Select one of the following:

Time Entry: To display time entries only, select this option.

Fee Entry: To display fee entries only, select this option.

Both: To display both time and fee entries, select this option.

Totals Only: To view the summary sections only, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Productivity > Time Summary > Other Tab

The Other tab displays report options that may not be as frequently used as the options under the Common tab.

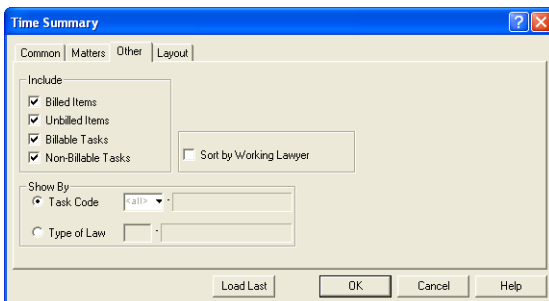


Exhibit 6-22. The Other tab of the Time Summary

Include: Select at least one item and task:

Billed Items: To include billed items on the report, select this check box.

Unbilled Items: To include unbilled items on the report, select this check box.

Billable Tasks: To include items with a billable task code, select this check box.

Non-billable Tasks: To include items with a non-billable task code, select this check box.

Be careful not to double filter the report. Deselecting both Billed and Unbilled Items or Billable and Non-Billable Tasks will result in a blank report.

Show By: Select one of the following:

Task Code: To include a Summary by Task Code section in the report, select this option.
The adjacent box becomes available.

To view items for a single task code, type or select the task code.

Type of Law: To include a Summary by Type of Law section in the report, select this option.
The adjacent box becomes available.

To view items for a single type of law, select the type of law.

Sort by Working Lawyer: To group totals by working lawyer, then by task code, select this check box.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Time Summary summarizes time and fee entries by task code then by working lawyer.

| Categories/Fee Credit Lawyer | Value | %(Value) | Hours (Hr) | %(Hrs) | Rate/Hr |
|--------------------------------|----------------|---------------|--------------|---------------|---------------|
| *** Billable *** | | | | | |
| BW - Billable Work | | | | | |
| J.White | 1199.00 | 37.48 | 1.78 | 30.80 | 673.60 |
| R.Leer | 2000.00 | 62.52 | 4.00 | 69.20 | 500.00 |
| Total: | 3199.00 | 100.00 | 5.78 | 100.00 | 553.46 |
| *** Write Up/Downs *** | | | | | |
| WD - Write Down | | | | | |
| J.White | -1079.11 | 100.00 | 0.00 | 100.00 | 0.00 |
| WU - Write Up | | | | | |
| C.MacLean | 359.70 | 33.33 | 0.00 | 100.00 | 0.00 |
| D.Small | 149.88 | 13.89 | 0.00 | 100.00 | 0.00 |
| C.Pest | 149.88 | 13.89 | 0.00 | 100.00 | 0.00 |
| J.Morning | 59.95 | 5.56 | 0.00 | 100.00 | 0.00 |
| R.Leer | 179.85 | 16.67 | 0.00 | 100.00 | 0.00 |
| W.Konyi | 179.85 | 16.67 | 0.00 | 100.00 | 0.00 |
| Total: | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 |
| *** Non-Billable *** | | | | | |
| NEW - Non-Billable Work | | | | | |
| D.Small | 100.00 | 100.00 | 10.00 | 100.00 | 10.00 |
| Total: | 100.00 | 100.00 | 10.00 | 100.00 | 10.00 |

Exhibit 6-23. An excerpt from the Time Summary

Categories/Fee Credit Lawyer: Presents the task code as the main category, and the lawyer as the sub-category. If Sort by Working Lawyer is selected, working lawyer becomes the main category and task code the sub-category.

Value: Provides the sum of hours times rate for each lawyer.

%(Value): Displays the time value as a percentage of the main category.

Hours (Hr): Lists the quantity of hours for each lawyer.

%(Hrs): Displays the hour value as a percentage of the main category.

Rate/Hr: Displays the lawyers effective rate, the total value of time and fees divided by total hours.

The Time Summary report includes the following summary sections:

| Summary Title | Appears when |
|---------------------------|---|
| Summary by Working Lawyer | Always appears. |
| Summary by Task Code | Appears when Show by Task Code is selected. |
| Summary by Type of Law | Appears when Show by Type of Law is selected. |
| Firm Totals | Appears when Show by Type of Law is selected. |

Exhibit 6-24. Table of the summary sections provided by the Time Summary and when they appear

Drill Down

The Time Summary allows drill down on the following areas:

| Drill down on | Opens the following window |
|---------------------------|----------------------------|
| Body of report | Detailed Time Summary |
| Firm Summary | Detailed Time Summary |
| Summary by Task Code | Detailed Time Listing |
| Summary by Type of Law | Detailed Time Listing |
| Summary by Working Lawyer | Detailed Time Listing |

Exhibit 6-25. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Time Summary

Although the Time Summary can reconcile to reports that display time and fee entries, the Time Summary does not differentiate between billed and unbilled time.

| Time Summary | Reconciles to | | Additional comments |
|-----------------------|---|-----------------------------------|--|
| Hours(Hrs) | Client Fees Listing | Summary by Working Lawyer > Total | For hours only |
| | Time Listing | Hours > Total | For firm or working lawyer |
| | Daily Time Summary | Hours/Day Reported > Total | For working lawyer by month only |
| Hours > Billable Work | Lawyer WIP, Billing, & Collection Summary | Billable Time Worked > Hours | For lawyer and firm. Run Time Summary for calendar month |
| Value > Total | Time Listing | Value > Total | For firm or working lawyer |
| | Comparative Time Analysis | Amounts > Totals | For firm or working lawyer only |
| Value > Billable Work | Lawyer WIP, Billing & Collection Summary | Billable Time Worked > Value | For lawyer and firm. Run Time Summary for calendar month |

Exhibit 6-26. Table displaying the different reports and their sections that reconcile to the Time Summary

The Time Summary does not reconcile to the Client Ledger or Client Summary as these reports include changes to fees after the time of billing. Also, when run by working lawyer, the Client Summary displays all matters where the working lawyer has submitted time, however time for all lawyers are included in the matter totals.

The Time Summary does not reconcile to the Work-in-Progress and WIP Summary by Responsible Lawyer reports for the Time Summary also includes billed time.

The Time Summary does not reconcile to the time value on the Client Fees Listing as this report includes changes to fees after the time of billing.

The Time Summary does not reconcile to the time value on the Time Utilization Analysis, as this report does not include non-billable work.

The Time Summary does not reconcile to the time value on the Billing by Lawyer report for billed time, as the Time Summary is created by working lawyer and the Billing by Lawyer report is created by collecting lawyer.

Split Bill Fee Transfers are included on the Lawyer WIP, Billing, & Collection Summary and the Client Fees Listing, but are not included on the Time Summary. Split Bill Fee Transfer entries should add up to zero.

Productivity by Client Report

The Productivity by Client report ranks clients by criteria selected when creating the report. Run the report to show clients with the most unbilled, billed and paid fees, unbilled and billed disbursements, or total accounts receivable, trust, or paid.

What Entries Appear on the Report

Fee values appear on the Productivity by Client report through the following features:

- Time Sheet/Fee Sheet
- Quick Timer/PCLaw Timers
- Global Change Time
- Calendar
- Appointment Sheet
- Phone Call Manager
- Matter Opening Balances
- Register > Time/Ledger tabs
- Matter Manager > Time/Ledger tabs.

Disbursement values appear on the Productivity by Client report through the following features:

- Expense Recovery
- General Check (with matter allocation)
- New/Open Payable (with matter allocation).

A/R values appear on the Productivity by Client report through the following features:

- Create Bill/Release Bill
- Quick Bill
- Matter Opening Balances.

Collection values appear on the Productivity by Client report through the following features:

- Receive Payment
- General Retainer
- Trust-to-General Transfer
- Register > General tab
- Create Bill/Quick Bill/Release Bill.

Trust values appear on the Productivity by Client report through one of the following features:

- Trust Receipt
- Trust Check
- Release Trust Check
- Matter-to-Matter Transfer
- Bank-to-Bank Transfer
- Trust-to-General Transfer.

The Common Tab

Pull-down menu:

Reports > Productivity > Productivity by Client Report > Common Tab

The Common tab contains the most widely used options on any PCLaw report.

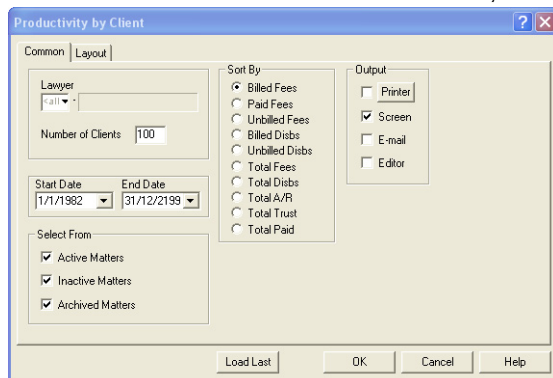


Exhibit 6-27. The Common tab of the Productivity by Client report

Lawyer: To view rankings for a single lawyer, type or select the lawyer name.

Number of Clients: To limit the list to a set number of clients, type the number.

Start Date: To rank clients on transactions that occur on or after a specific date, select the date.

End Date: To rank clients on transactions that occur on or prior to a specific date, select the date.

| | |
|------------------------|--|
| <u>Sort By:</u> | Select one of the following: |
| <u>Billed Fees:</u> | To rank clients by billed fees, including write-offs that occur during the billing period, select this option. Billed Fees are determined by the invoice date. |
| <u>Paid Fees:</u> | To rank clients by payments applied to fees according to payment date, select this option. |
| <u>Unpaid Fees:</u> | To rank clients by time and fees that are not billed prior to the end of the report period, select this option. |
| <u>Billed Disbs:</u> | To rank clients by billed disbursements, net of write-offs, select this option. Billed disbursements are determined by the invoice date. |
| <u>Unbilled Disbs:</u> | To rank clients by unbilled disbursements that were not billed during the report period, select this option. |
| <u>Total Fees:</u> | To rank clients by total unbilled and billed time and fee, select this option. |
| <u>Total Disbs:</u> | To rank clients by total unbilled and billed disbursements, select this option. |
| <u>Total A/R:</u> | To rank clients by total receivables, select this option. |
| <u>Total Trust:</u> | To rank clients by trust balance, select this option. |
| <u>Total Paid:</u> | To rank clients by total payments collected, select this option. |
| <u>Load Last:</u> | To use the settings from the last time the report was created, click this button. |
| <u>Other tabs:</u> | To access additional settings, click the tab. |
| <u>OK:</u> | To create the report, click this button. |

The Report

The Productivity by Client report ranks clients by category. One one list of rankings can be created at any one time.

| | | | | | |
|-----------|----------|------------|---------------------|----------|----|
| Paid Fees | 41100.00 | Client :24 | Acme Water Supplies | Lawyer : | EB |
| Paid Fees | 20350.00 | Client :1 | Cherian and Nash | Lawyer : | SK |
| Paid Fees | 3650.00 | Client :4 | Hearns, M. | Lawyer : | DW |
| Paid Fees | 1625.00 | Client :2 | Thomasella, N. | Lawyer : | DE |
| Paid Fees | 580.00 | Client :3 | Ambry, L. | Lawyer : | EE |
| Paid Fees | 500.00 | Client :15 | Jagge, T. | Lawyer : | DE |

Exhibit 6-28. Excerpt from the Productivity by Client report

Common to all report configurations, the client number, first and last name, and responsible lawyer are listed to the right of the created list. If there are different responsible lawyers for matters belonging to a client, Multiple Lawyers appear as the lawyer.

| | |
|-----------------------|--|
| <u>Billed Fees:</u> | Fees are included according to the bill date of the invoice on which the fees appear. Fees can be added prior to billing, at the time of billing, or after the invoice has been created. Write-offs affect the value of billed fees and are included according to the date of the write-off. If a client has a fee write-off during the report period, but no billed fees during the period, that client is not included on the report. Payments do not affect the value of billed fees. |
| <u>Paid Fees:</u> | Payments are included according to the payment date. Only the portion of payments applied to fees are included in the value. |
| <u>Unbilled Fees:</u> | Both time and fee entries are included in the fee value. If a fee entry is billed after the end date of the report, it is still considered unbilled on the report. |

Billed Disb: Disbursements are included according to the bill date of the invoice on which the disbursements appear. Disbursements can be added prior to billing, at the time of billing, or after the invoice has been created. Write-offs affect the value of billed disbursements and are included according to the date of the write-off. If a client has an expense write-off during the report period but no billed disbursements, that client is not included on the report.

Unbilled Disbs: Hard and soft costs are included in the disbursement value. If a disbursement is billed after the report end date, it is still considered unbilled on the report.

Total Fees: Consists unbilled time and fee entries, fee adjustments and time added at the time of billing, and write-downs to fees after the invoice has been created. Unbilled time and fees are included in the value according to the date the transaction is posted. Billed fees are included according to the date of the invoice. Write-downs affect the value according to the date of the write-down. Payments do not affect the value of Total Fees.

Total Disbs: Consist of unbilled disbursement entries, disbursements added at the time of billing, and write-downs to disbursements after the invoice has been created. Unbilled disbursements are included in the value according to the date the transaction is posted. Billed disbursements are included in the value according to the date of the invoice. Write-downs to disbursements affect the value according to the date of the write-down. Payments do not affect the value of Total Disbursements.

Total A/R: All billed fees, disbursements, taxes, and payments for the report period are included on the report. The transactions appear on the report according to the date the transaction is entered and not the date the invoice was created. Thus if a fee is posted in January, but billed in February, the billed fee does not appear on the Productivity by client report created with a start date of February.

For Total A/R, a start date of 1/1/82 is recommended.

Total Trust: The trust balance is the net value of all trust receipts and disbursements that are recorded during the report period.

Total Paid: The balance is comprised of payments applied to existing invoices, trust-to-general transfers, and general retainers applied during the billing process. Receive payments are included in the Total Paid value according to the date of the invoice. Trust-to-general transfers are included in the Total Paid value according to the date of the transfer, if the transfer occurs at the time of billing or is applied to an existing A/R balance. A trust-to-general transfer applied to an existing work-in-progress posts the same as a general retainer. A general retainer is not included in the Total Paid value until the retainer is applied to an invoice. The Productivity by Client report must include both the date the retainer was originally entered, and the invoice date, for the retainer to properly be included in the Total Paid value.

The Productivity by Client report does not include any summary sections.

Drill Down

The Productivity by Client report allows drill down on the following areas:

| Drill down on | Opens the following window |
|----------------|---------------------------------------|
| Billed Fees | Billing (Fees) Journal for client |
| Paid Fees | Payment Allocation Listing for client |
| Unbilled Fees | Work-in-Progress for client |
| Billed Disbs | Billing (Fees) Journal for client |
| Unbilled Disbs | Work-in-Progress for client |
| Total Fees | Client Fees Listing |
| Total Disbs | Client Costs Journal |
| Total A/R | Receivables by Client for client |
| Total Trust | Client Trust Listing for client |
| Total Paid | Billing (Fees) Journal for client |

Exhibit 6-29. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Productivity by Client Report

The chart on the following page lists PCLaw reports that reconcile to the Productivity by Client report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Productivity by Client | Reconciles to | | Additional comments |
|------------------------|---|--|---|
| Billed Fees | Billing (Fees) Journal | Fees > Total | For client only. Select Include Write Ups and Write Downs. |
| Paid Fees | Payment Allocation Listing | Fee Tot > Total Payments and Adjustments | For client only. Run report for client. |
| Unbilled Fees | Client Ledger | Unbilled > Fees | For client only. Run report for client. |
| | Client Summary | Unbd Fees | For client only. Productivity by Client must have start date of 1/1/82. |
| | Client Fees Listing | Summary by Working Lawyer > Fees > Unbilled > Firm Totals. | For client only. Run report for client. Deselect Billed Items. |
| | Work-in-Progress | Total > Fees | For client only. |
| | Client WIP, Billing, & Collection Summary | W.I.P. > Time | For client only. |
| Billed Disbs | Billing (Fees) Journal | Disbs > Total | For client only. Select Include Write Ups and Write Downs. |

| Productivity by Client | Reconciles to | | Additional comments |
|-------------------------------|---|---|--|
| Unbilled Disbs | Client Ledger | Unbilled > Che + Unbilled > Recov | For client only. Run report for client. |
| | Client Summary | Unbd Disbs | For client only. Productivity by Client must have start date of 1/1/82. |
| | Client WIP, Billing, & Collection Summary | W.I.P. > Disb | For client only. |
| Total Fees | Client Ledger | Unbilled > Fees + Billed > Fees | For client only. Run report for client. |
| | Client Summary | Unbd Fees + Bd Fees | For client only. Productivity by Client must have start date of 1/1/82. |
| | Client Fees Listing | Summary by Working Lawyer > Fees > Total > Firm Totals. | For client only. Run report for client. Select Billed Items. Select Unbilled Items. |
| Total Disbs | Client Ledger | Unbilled > Che + Unbilled Recov + Billed > Disbs | For client only. Run report for client. |
| | Client Summary | Unbd Disbs + Bd Disbs | For client only. Productivity by Client must have start date of 1/1/82. |
| Total A/R | Billing (Fees) Journal | Outstanding > Total | For client only. Run report for the client. Both reports must have a start date of 1/1/82. |
| | Receivables by Client | Total > Client Total | For client only. Productivity by Client report must have a start date of 1/1/82. |
| Total A/R (cont'd) | Client Ledger | Balances > A/R > End Date | For client only. Run report for client. Both reports must have a start date of 1/1/82. |
| | Client Summary | A/R Bal | For client only. Productivity by Client must have a start date of 1/1/82. |
| Total Trust | Client Ledger | Balances > Trust | For client only. Run report for client. |
| | Client Summary | Trust > Balance | For client only. Productivity by Client must have a start date of 1/1/82. |
| | Client Trust Listing | Matter Total > Total for Client | For client only. Productivity by Client must have a start date of 1/1/82. |
| Total Paid | Payment Allocation Listing | Total > Total Payments and Adjustments | For client only. Run report for client. Both reports must have a start date of 1/1/82. |

Exhibit 6-30. Table displaying the different reports and their sections that reconcile to the Purchases Journal

The Productivity by Client report does not reconcile to the Client Ledger, Client Summary, Client Fees Listing, or Client WIP, Billing, & Collection Summary for Billed Fees for the Productivity by Client report includes transactions by invoice date whereas the latter reports include transactions according to the date the transaction was posted.

The Productivity by Client report does not reconcile to the Client Ledger, Client Summary or Client Costs Journal for Billed Disbs for the Productivity by Client report includes transactions by invoice date whereas the latter three reports include transactions according to the date the transaction was posted.

The Productivity by Client report does not reconcile to the Client WIP, Billing, & Collection Summary for Billed Disbs for the Client WIP report includes taxes with disbursements.

The Productivity by Client report does not reconcile to the Billing (Fees) Journal for Fees Paid or Total Paid for the Productivity by Client report is compiled by payment date whereas the Billing (fees) Journal is compiled by invoice date.

The Productivity by Client report does not reconcile to the Work-in-Progress report for Unbilled Disbs for the Work-in-Progress report includes general retainers.

The Productivity by Client report does not reconcile to the Client Costs Journal for Total Disbs for the Client Costs Journal does not provide client totals.

The Productivity by Client report does not reconcile to the Payment Allocation Listing for Total Paid for a start date other than 1/1/82, for the Productivity by Client report takes into consideration when a General Retainer is first posted in its calculations, whereas the Payment Allocation Listing considers only when the retainer is applied.

Billing Realization Report

The Billing Realization report lists billed hours, fees, and adjustments added at the time of billing, or after the bill is created. The report is summarized by working lawyer by matter. Given are actual fees realized and the percent collected for the month. The report provides working lawyers, responsible lawyers, and types of law by the actual effective rate and realized dollars.

What Entries Appear on the Report

Time values appear on the Billing Realization report through the following features:

- Time Sheet/Fee Sheet
- Quick Timer/PCLaw Timers
- Phone Call Manager
- Calendar/Appointment Sheet
- Matter Opening Balances
- Matter Manager > Time/Ledger tabs.

Adjustments appear on the Billing Realization report through the following features:

- Create Bill
- Quick Bill
- Release Bill.

Billed values include time and fee entries, fee adjustments at the time of billing, and write ups/down to invoices after they are created.

Fee adjustments, allocated to lawyers who do not already have time or fee entries posted to the matter, are included as Time > Values. Write-offs, allocated to lawyers that do not already have time or fee entries posted to the matter, appear as a Time > Value and Fees > Adjustments.

The Common Tab

Pull-down menu:

Reports > Productivity > Billing Realization Report > Common Tab

The Common tab contains the most widely used options on any PCLaw report.

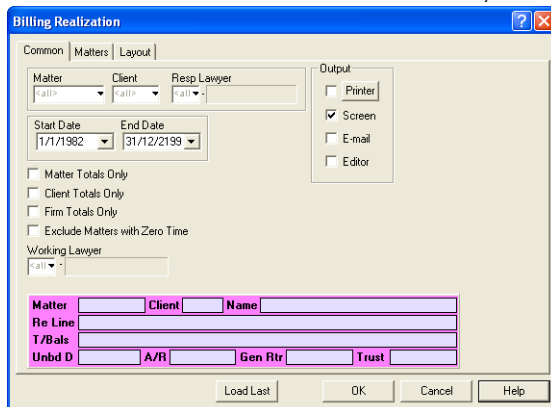


Exhibit 6-31. The Common tab of the Billing Realization report

- Matter:** To view fees realized for a single matter, select the matter nickname.
- Client:** To view fees realized for matters belonging to a specific client, type or select the client name.
- Resp Lawyer:** To view fees realized for matters assigned to a specific responsible lawyer, type or select the lawyer nickname.
- Start Date:** To view fees realized on or after a specified date, select the date.
- End Date:** To view fees realized on or prior to a specified date, select the date.
- Matter Totals Only:** To view matter totals only without working lawyer amounts, select this check box.
- Client Totals Only:** To view client totals only without working lawyer amounts, select this check box.
- Firm Totals Only:** To view only firm totals and the summary sections, select this check box.

Exclude Matters with Zero Time: To include only matters that have time entries, select this check box.

Matters that have no entries, or only fee entries, fee adjustments and/or fee write-offs during the report period but no time entries are not included on the report.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Billing Realization report provides a comparison of fees billed to fees collected or written off by fee credit lawyer.

| Client | Name | Resp | Law | Wkg | Time | Fees | | | % | Effective |
|--------|---------------------|------|------|------|--------------|---------------|----------------|----------------|----------------|--------------|
| Matter | Description | Lwyr | Type | Lwyr | Hours | Value | Adjustments | Billed | Realized | Rate / Hr |
| 2 | Carr, G | | | | | | | | | |
| | | DS | bank | DS | 11.00 | 600.00 | 877.00 | 700.00 | 116.67% | 63.64 |
| | | | | JWH | 0.50 | 300.00 | 300.00 | 300.00 | 100.00% | 600.00 |
| | Matter Total | | | | 11.50 | 900.00 | 1177.00 | 1000.00 | 111.11% | 86.96 |

Exhibit 6-32. An excerpt from the Billing Realization report

Client Name: Displays the client nickname and the client last and first name or client firm name.

Matter: Displays the associated matters, by nickname, to the client.

Description: Displays the matter description as it appears in Matter Manager.

Resp Lwyr: Displays the nickname of the matter's responsible lawyer.

Law Type: Lists the type of law assigned to the matter.

Wkg Lwyr: Displays the fee credit lawyer if Matter Totals Only is deselected.

Hours: Displays billed hours.

Value: Includes both time and fee entries. If Exclude Matters with Zero Time is selected, the Value column displays only time entries. The Hours column is not affected by this option. Entries comprising both the Hours and Value amounts are included on the Billing Realization report according to the date the transaction was billed, and not when the individual time or fee entry was posted.

Adjustments: Includes adjustments to fees at the time of billing and write-offs of fees charged to the lawyer after the time of billing. The write-offs do not necessarily have to pertain to fees originally posted by the lawyer, but instead to how the write-downs were allocated in the Change/Write-off Bill feature. If Exclude Matters with Zero Time is selected, matters that have fee adjustments and/or write-downs but do not have any time entries, are excluded from the value. Entries comprising the Adjustments amounts appear on the Billing Realization report according to the date the adjustment was billed.

Billed: Displays the value of time and fees billed, net of adjustments added at the time of billing, and write-offs performed after the bill was created. If Exclude Matters with Zero Time is selected, matters that have fee entries, fee adjustments and/or write-downs but do not have any time entries, are excluded from the value. Write-offs that help comprise the Billed amounts are included on the Billing Realization report according to the date when the write-down is posted.

% Realized: Divides the Billed amount by the Value amount, to provide the percent actually billed of the original time and fees entered for the matter.

Effective Rate/Hr: Provides the effective billing rate by dividing the Billed amount by the Hours amount.

The Billing Realization report includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|-----------------|
| Summary by Working Lawyer | Always appears. |
| Summary by Responsible Lawyer | Always appears. |
| Summary by Type of Law | Always appears. |

Exhibit 6-33. Table of the summary sections provided by the Billing Realization report and when they appear.

Drill Down

The Billing Realization report allows drill down in the following areas:

| Drill down on | Opens the following window |
|-------------------------------|---|
| Matter Information | Open Matter |
| Hours | Time Listing |
| Value | Time Listing |
| Adjustments | Fee Adjustments report |
| Billed | Billing (Fees) Journal for matter |
| Summary by Working Lawyer | Billing Realization report for working lawyer |
| Summary by Responsible Lawyer | Billing Realization report for responsible lawyer |
| Summary by Type of Law | Billing Realization report for type of law |

Exhibit 6-34. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Billing Realization Report

The chart below lists PCLaw reports that reconcile to the Billing Realization report, and the item that can be reconciled. The reports must be run with identical dates and parameters.

| Billing Realization | Reconciles to | | Additional comments |
|----------------------------------|----------------------------|-----------------------------------|---|
| Summary by Working Lawyer > Hour | Client Summary | Bld Hours | For matter and firm. |
| | Client Fees Listing | Hours | For matter, working lawyer and firm. Deselect Unbilled Items. |
| | Time Summary | Summary by Working Lawyer > Hours | For working lawyer and firm. Deselect Unbilled Items. |
| | Time Utilization Analysis | Total Hours / Firm Total Hours | For working lawyer and firm. Deselect Unbilled Items. |
| Value - (all entries) | not a reconcilable amount. | | |
| Value - (time entries) | not a reconcilable amount | | |
| Adjustments (all entries) | Fee Adjustments report | Fees > Adjustments | For matter, lawyer, and firm. The value reconciles if there are no write-downs allocated to a separate lawyer. If there are, then this is not a reconcilable value. |
| Adjustments (time) | not a reconcilable amount | | |
| Fees > Billed (all entries) | Billing (Fees) Journal | Billed > Fees | For matter, lawyer, or firm. Select Include Write-Ups and Write-Downs on the Billing (Fees) Journal. |
| | Client Ledger | Billed > Fees | For matter or firm |
| | Client Summary | Bld Fees | For matter or firm |
| Fees > Billed (time) | Not a reconcilable amount | | |

Exhibit 6-35. Table displaying different reports and their sections that reconcile to the Billing Realization report

The Billing Realization report does not reconcile to the Time Listing and Comparative Time Analysis reports for Hours or Value, for the latter two reports do not differentiate between billed and unbilled time.

The Billing Realization report does not reconcile to the Daily Time Summary for Hours, for the Daily Time Summary do not differentiate between billed and unbilled time.

The Billing Realization report does not reconcile to the Client Summary and Client Ledger for Value, for the latter two reports include fee adjustments and write-offs in the billed fees value.

The Billing Realization report does not reconcile to the Client Fees Listing for Value, for the Client Fees Listing do not differentiate between time and fees.

The Billing Realization report does not reconcile to the Collection Summary for Value, for the Collection Summary includes adjustments and write-offs in its Net Billed > Fees value.

The Billing Realization report does not reconcile to the Client WIP, Billing, & Collection Summary for Fees Billed for the Billing Realization report is created by fee credit lawyer, where the Client WIP report is created by responsible lawyer.

The Billing Realization report does not reconcile to the Lawyer WIP, Billing, & Collection Summary for Fees Billed for the Lawyer WIP report includes fee adjustments in its Billed > Fees value.

The Billing Realization report does not reconcile to the Fee Adjustments report for Adjustments when Exclude Matters with Zero Time is selected, for the Fee Adjustments report includes these values.

The Billing Realization report may not reconcile to the Fee Adjustments report for Adjustments when Exclude Matters with Zero Time is deselected, for if there are write-downs to lawyers other than the existing fee credit lawyer, the value of the write-downs are included as adjustments on the Billing Realization report.

The Billing Realization report does not reconcile to the Invoice Journal for Fees Billed for the Invoice Journal does not differentiate between write-downs on fees, disbursements and taxes.

Client WIP, Billing, & Collection Summary

The Client WIP, Billing, & Collection Summary provides a summary by matter and client of unbilled and billed time and disbursements, including the billing collected and written off.

What Entries Appear on the Report

Time work-in-progress values appear on the Client WIP, Billing, & Collection Summary through one of the following features:

- Time Sheet/Fee Sheet
- Calendar/Appointment Sheet
- Register > Time/Ledger tabs
- Quick Timer/PCLaw Timers
- Matter Opening Balances
- Matter Manager > Time/Ledger tabs.
- Global Change Time
- Phone Call Manager

Fee adjustments, time added at the time of billing, and write ups/downs of billed time are not included on the report.

Disbursement values appearing on the Client WIP, Billing, & Collection Summary are added or modified through one of the following features:

- Expense Recovery
- Matter Opening Balances
- General Check/Release Check
- Register > Expense/General/AP/Ledger tabs.
- New/Open Payable

Billing values appearing on the Client WIP, Billing, & Collection Summary are added through one of the following features:

- Create Bill/Release Bill
- Quick Bill
- Matter Opening Balances.

Collection values appearing on the Client WIP, Billing, & Collection Summary are added or modified through one of the following features:

- Receive Payment
- Register > General Tab
- Trust-to-General Transfer (applied to existing A/R balances)
- Create Bill/Release Bill
- Quick Bill.

A write-off value appears on the Client WIP, Billing, & Collection Summary through the Change/Write off Bill feature. For the Accrual accounting method, provisional write-offs are not included in the Write-offs section.

The Common Tab

Pull-down menu: [Reports > Productivity > Client WIP, Billing & Collection Summary > Common Tab](#)

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

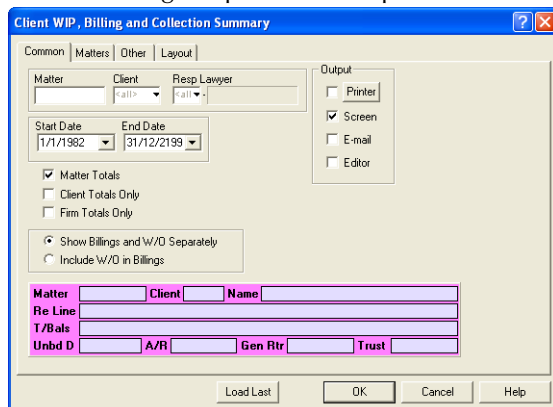


Exhibit 6-36. The Common tab of the Client WIP, Billing, & Collection Summary

Matter: To view values for a single matter, type or select the matter nickname.

Client: To view values for matters belonging to a specific client, type or select the client name.

- Resp Lawyer:** To view values for matters assigned to a specific responsible lawyer, type or select the lawyer nickname.
- Start Date:** To view values on or after a specific date, select the date.
- End Date:** To view values on or prior to a specific date, select the date.
- Matter Totals:** To display only totals for each matter, select this check box.
- Client Totals Only:** To display only client totals and the summary sections checked under the Other tab, select this check box.
- Firm Totals Only:** To display only the summary sections checked on the Other tab, select this check box.
- Show Billings and Write-offs Separately:** To display write-offs in a separate column, select this option.
- Include W/O's in Billings:** To display billing values net of write-offs, select this option.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Productivity > Client WIP, Billing & Collection Summary > Other Tab

The Other tab displays report options that may not be as frequently used.

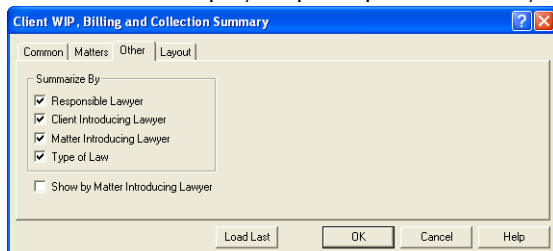


Exhibit 6-37. The Other tab of the Client WIP, Billing, & Collection Summary

- Summary By:** If preferred, select one or more of the following:
- Responsible Lawyer:** To include a Summary by Responsible Lawyer section, select this check box.
- Client Introducing Lawyer:** To include a Summary by Client Introducing Lawyer section, select this check box.
- Matter Introducing Lawyer:** To include a Summary by Matter Introducing Lawyer section, select this check box.
- Type of Law:** A Summary by Type of Law section, select this check box.
- Show by Matter Introducing Lawyer:** To display the matter introducing lawyer(s) on the report in place of the responsible lawyer, select this check box.
- The Show by Matter Introducing Lawyer option is not available if Client Totals Only or Firm Totals Only is selected.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Client WIP, Billing & Collection Summary reports the work-in-progress, billing prior to write-offs, and collections by matter, client, or firm.

| Client Name | | Resp Law | W.I.P. | | Billings | | Collections | | Write-offs | |
|----------------------|-------------|-----------|-----------------|-----------------|----------------|----------------|---------------|---------------|----------------|----------------|
| Matter | Description | Lwyr Type | Time | Disb | Fees | Disb+Tax | Fees | Disb+Tax | Fees | Disb+Tax |
| 38 | - Goulet | | | | | | | | | |
| 38a | | JWH lit | 8550.00 | 4500.00 | 3050.00 | 1283.50 | 637.10 | 262.90 | -630.00 | -165.00 |
| 38b | | JWH bank | 2750.00 | 6230.00 | 625.00 | 178.14 | 114.42 | 85.58 | 0.00 | 0.00 |
| Client Total: | | | 11300.00 | 10730.00 | 3675.00 | 1461.64 | 751.52 | 348.48 | -630.00 | -165.00 |
| Total: | | | 11300.00 | 10730.00 | 3675.00 | 1461.64 | 751.52 | 348.48 | -630.00 | -165.00 |

Exhibit 6-38. An excerpt from the Client WIP, Billing, & Collection Summary

Client Name: Displays the client last and first or the client firm name.

Matter: Displays the matter nickname. Column is not available if Client Totals Only is selected.

Description: Displays the matter description as it appears in Matter Manager. Column is not available if Client Totals Only is selected.

Resp Lwyr: Displays the matter's responsible lawyer. Column is not available if Show by Matter Introducing Lawyer or Client Totals Only is selected.

Law Type: Displays the type of law assigned to the matter. Column is not available if Show by Matter Introducing Lawyer or Client Totals Only is selected.

Matt Int Lwyr: Displays the matter introducing lawyers credited to the matter and displays their allocation percentage. WIP, billing, and collection information is displayed for each lawyer according to their percentage. This column is only available if Show by Matter Introducing Lawyer is selected. This column is not available if Client Totals Only is selected.

Client Int Lwr: Displays the client introducing lawyer nickname for each client. This column is available only when Client Totals Only is selected.

WIP: This section provides columns for unbilled time and fees, and unbilled disbursements.

Billings: This section provides columns for billed fees, and for billed disbursements and applied taxes.

If Show Billings and Write-offs Separately is selected, the billing totals are comprised of the original invoices.

If Include Write-Offs in Billing is selected, the billing totals are comprised of the original invoices less any write-offs that occur prior to the end date of the report.

Write-offs appear in the Billing section of the report according to the date of the invoice and not the date of the write-off.

Collections: This section provides columns for payments applied to fees and payments applied to disbursements and taxes. Payments appear on the report according to the payment date and not the date of the invoice.

Write-offs: This section provides columns for write-offs of fees and write-offs of disbursements and taxes. The Write-offs section appears only if Show Billings and W/O separately is selected.

The Client WIP, Billing, & Collection Summary includes the following summary sections:

| Summary Title | Appears when |
|--------------------------------------|--------------------------------|
| Summary by Responsible Lawyer | Optional, as selected by user. |
| Summary by Client Introducing Lawyer | Optional, as selected by user. |
| Summary by Matter Introducing Lawyer | Optional, as selected by user. |
| Summary by Type of Law | Optional, as selected by user. |

Exhibit 6-39. Table of the summary sections provided by the Client WIP, Billing, & Collection Summary and when they appear

Drill Down

The Client WIP, Billing, & Collection Summary allows drill down on the following areas:

| Drill down on | Opens the following window |
|--------------------------------------|---|
| Client Information | Open Matter |
| WIP section | Work-In-Progress report for matter |
| Billings section | Billing (Fees) Journal for matter |
| Collections section | Payment Allocation Listing for matter |
| Write-Offs section | Write Up/Down Journal for matter |
| Summary by Responsible Lawyer | Client WIP Billing & Collection Summary for responsible lawyer |
| Summary by Client Introducing Lawyer | Client WIP Billing & Collection Summary for client introducing lawyer |
| Summary by Matter Introducing Lawyer | Client WIP Billing & Collection Summary for matter introducing lawyer |
| Summary by Type of Law | Client WIP Billing & Collection Summary for type of law |

Exhibit 6-40. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Client WIP, Billing & Collection Summary

The chart on the following page lists PCLaw reports that reconcile to the Client WIP, Billing & Collection Summary, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Client WIP, Billing, & Collection Summary | Reconciles to | | Additional comments |
|---|---------------------------|-------------------------------|---|
| W.I.P. > Time | Work-in-Progress | Fee/Time | For matter, lawyer, or firm |
| | Client Ledger | Unbilled > Fees | For matter, client, and firm |
| | Client Summary | Unbd Fees | For matter, client, and firm |
| | Client Fees Listing | Unbilled > Amount | No matter or client totals when report run for firm |
| | WIP by Resp Lawyer | Fees > Total | Firm totals only |
| | Matter Status | UnBd Fees | For matter only |
| WIP > Disbs | Client Ledger | Unbilled > Che + Recovs | For matter, client, and firm |
| | Client Summary | Unbd Disb | For matter and firm |
| | Hard & Soft Cost Analysis | Soft Cost + Hard Cost > Total | Select Unbilled in the Include section |

| Client WIP, Billing & Collection Summary | Reconciles to | | Additional comments |
|---|--|---|--|
| Billings > Fees | Billing (Fees) Journal | Firm Summary > Billed > Fees | For matter, lawyer or firm. Select Show Billings and Write-Offs Separately. On Billing (Fees) Journal, select Include Paid Invoices, deselect Include Write Ups and Write Downs. |
| | Invoice Journal | Fees | For matter, responsible lawyer, and firm. Select Show Billings and Write-Offs Separately |
| | Collection Summary | Net Billed > Fees | For firm only. Run report for calendar month. Select Write-Offs in Billings. |
| Billings Disb + Tax | Billing (Fees) Journal | Firm Summary > Billed > Disb and Tax values | For matter, lawyer or firm. Select Show Billings and Write-Offs Separately. On Billing (Fees) Journal, select Include Paid Invoices, deselect Include Write Ups and Write Downs. |
| | Invoice Journal | Disbs + GST + Sales Tax values | For matter, responsible lawyer, and firm. Select Show Billings and Write-Offs Separately |
| | Collection Summary | Net Billed > Disb + Tax | For firm only. Run report for calendar month. Select Write-Offs in Billings. |
| | Lawyer WIP Billing & Collection Summary | Billings > Disb + Tax | For responsible lawyer and firm. Run report for calendar month. Select Show Billings and Write-Offs Separately |
| Cash In > Retainers /Cash In > Receipts | Billing (Fees) Journal | Retainers/Receipts > Total (this month) less Retainers/Receipts Totals (previous month) | For firm. Run Billing (Fees) Journal from 1/1/82 to end of current month. Minus the Retainer/Receipts totals of previous month from current month |
| Collections > Fees | Payment Allocation Listing | Summary by Responsible Lawyer > Fees | For responsible lawyer or firm. |
| | Fees Collected Summary | Fees Collected As Resp. Lawyer > This Month | For responsible lawyer or firm for month or YTD only. |
| Collections > Disb + Tax | Payment Allocation Listing | Summary by Responsible Lawyer > Disb and Tax values | For responsible lawyer or firm |
| | Collection Summary | Payment Used > Disb + Tax | For responsible lawyer and firm. Run report for calendar month. |
| | Lawyer WIP, Billing & Collection Summary | Collections > Disb + Tax | For responsible lawyer and firm. Run report for calendar month |

Exhibit 6-41. Reports and the sections that reconcile to the Client WIP, Billing, & Collection Summary

The Client WIP, Billing, & Collection Summary does not reconcile to the Client Costs, Disbursement History, Time Listing, or Time Summary reports as these reports cannot be run for unbilled transactions only.

The Client WIP, Billing, & Collection Summary does not reconcile to the Work-in-Progress or WIP by Responsible Lawyer reports for W.I.P. Disbursements for the latter reports include unapplied general retainers.

The Client WIP, Billing, & Collection Summary does not reconcile to the Collection Summary or the Lawyer WIP, Billing, & Collection Summary for payments applied to fees, as the Client WIP, Billing & Collection Summary is created for responsible lawyer, whereas the Collection Summary and Lawyer WIP, Billing, & Collection Summary are created for fee credit lawyer.

The Client WIP, Billing, & Collection Summary does not reconcile to the Write Up/Down Journal for write-offs are included on the Client WIP, Billing & Collection Summary according to the date of the invoice that the write-off applies. Write downs of fees cannot be compared on the two reports for the Client WIP, Billing & Collection Summary displays write-down of fees by responsible lawyer whereas the Write Up/Down Journal displays write-down of fees by fee credit lawyer.

Fees Collected Summary

The Fees Collected Summary provides a monthly and year to date analysis of fees collected by lawyer as fee credit and responsible lawyers. A comparison of current and previous year to date values are provided included the percentage of change between the two years.

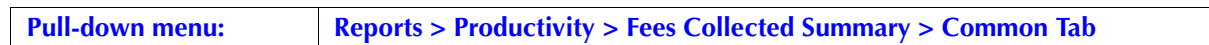
What Entries Appear on the Report

A payment value appears on the Fees Collected Summary through one of the following features:

- Receive Payment
- Trust-to-General Transfer (when applied to an existing A/R balance)
- Create Bill
- Quick Bill
- Release Bill.

The Fees Collected Summary lists payments applied to billing during and after the invoice process. The report does not provide information on total billing or write-downs.

The Common Tab



The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

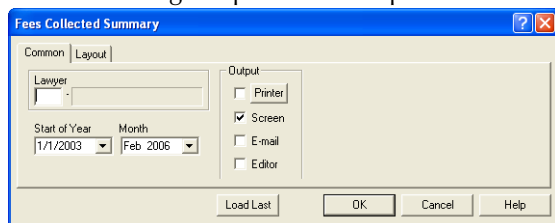


Exhibit 6-42. The Common tab of the Fees Collected Summary

- Lawyer: To view collection information for a specific lawyer only, type or select the lawyer nickname.
- Start of Year: To set the start of the year to date period, select the date.
- Month: To set the current month to be reported separately, select the month.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Fees Collected Summary reports fees collected for the given month and year to date figures for a start month selected when creating the report.

| Lawyer | Fees Collected as Fee Credit Lawyer | | | | Fees Collected as Responsible Lawyer | | | |
|-----------------|-------------------------------------|-----------------|----------------|----------|--------------------------------------|-----------------|----------------|----------|
| | This Month | This YTD | Last YTD | % Change | This Month | This YTD | Last YTD | % Change |
| BJO - J. Ohton | 3634.23 | 3680.39 | 1138.26 | 223.33% | 0.00 | 0.00 | 0.00 | % |
| BM - B. MacLean | 4788.46 | 4990.22 | 78.13 | 6287.07% | 0.00 | 84.44 | 0.00 | % |
| CLM - C. Lee | 1161.86 | 1761.48 | 861.70 | 104.42% | 0.00 | 570.40 | 629.95 | -9.45% |
| DS - D. Small | 1661.86 | 1667.38 | 562.73 | 196.30% | 0.00 | 0.00 | 562.73 | -100.00% |
| GJ - G. Pest | 1704.74 | 1706.95 | 2150.00 | -20.61% | 0.00 | 0.00 | 4150.00 | -100.00% |
| JM - J. Morning | -1518.45 | 174.64 | 2370.92 | -92.63% | 14196.93 | 16116.84 | 1530.92 | 952.76% |
| JWH - J. White | 150.00 | 1050.00 | 0.00 | % | 0.00 | 1250.00 | 302.58 | 313.11% |
| KE - K. Edward | 1100.00 | 1450.00 | 0.00 | % | 0.00 | 0.00 | 0.00 | % |
| SS - S. Stan | 0.00 | 144.40 | 0.00 | % | 0.00 | 144.40 | 0.00 | % |
| WK - W. Konyi | 1514.23 | 1640.62 | 1275.34 | 28.64% | 0.00 | 100.00 | 1260.90 | -92.07% |
| Total: | 14196.93 | 18266.08 | 8437.08 | | 14196.93 | 18266.08 | 8437.08 | |

Exhibit 6-43. An excerpt from the Fees Collected Summary

- This Month:** Displays fees collected for the selected month for fee credit and responsible lawyer respectively.
- This YTD:** Display fees collected from the beginning of the year as indicated in the Start of Year box when creating the report. The values compile up to the current month selected in the This Month box when creating the report. Separate values are provided for fee credit and responsible lawyer respectively. The start of the year for the Fees Collected Summary does not have to correspond with the calendar year or fiscal year for this set of books.
- Last YTD:** Displays fees collected for the same calendar months in the prior year as are used to calculate the value for This YTD. Separate values are provided for fee credit and responsible lawyer respectively.
- % Change:** Provides the change between Last YTD and This YTD. The formula used in the calculation is (This YTD - Last YTD)/Last YTD.

The Fees Collected Summary does not contain any summary sections.

Drill Down

The Fees Collected Summary allows drill down on the following areas:

| Drill down on | Opens the following window |
|--|---|
| Fees Collected as Fee Credit Lawyer section | Payment Allocation Listing dated for This YTD for selected allocating lawyer |
| Fees Collected as Responsible Lawyer section | Payment Allocation Listing dated for This YTD for selected responsible lawyer |

Exhibit 6-44. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Fees Collected Summary

The chart on the following page lists PCLaw reports that reconcile to the Fees Collected Summary, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Fees Collected Summary | Reconciles to | | Additional comments |
|--|---|------------------------------|---|
| Fees Collected as Fee Credit Lawyer | | | |
| This Month | Payment Allocation Listing | Summary by Fee Credit Lawyer | For lawyer or firm. Run report for Calendar Month. |
| | Collection Summary | Payment Used > Fees | For lawyer. Refer to calendar month under Month column. |
| | Lawyer WIP, Billing, & Collection Summary | Collections > Fees | For lawyer and firm. Run report for calendar month. |
| | Fees Due by Lawyer report | Report Period > Fees Rcvd | For lawyer and firm. Run report for calendar month. |

| Fees Collected Summary | Reconciles to | | Additional comments |
|------------------------|---|------------------------------|---|
| This YTD | Payment Allocation Listing | Summary by Fee Credit Lawyer | For lawyer or firm. Run Payment Allocation Listing for identical calendar months as Fees Collected Summary. |
| | Collection Summary | Payments Used > Fees | For lawyer or firm. Run Collection Summary for identical calendar months as Fees Collected Summary. |
| | Lawyer WIP, Billing, & Collection Summary | Collections > Fees | For lawyer or firm. Run Lawyer WIP & CS for identical calendar months as Fees Collected Summary. |
| | Fees Due by Lawyer report | Report Period > Fees Rcvd | For lawyer and firm. Run Fees Due by Lawyer for identical calendar months as Fees Collected Summary. |
| Last YTD | Payment Allocation Listing | Summary by Fee Credit Lawyer | For lawyer or firm. Run Payment Allocation Listing for identical calendar months as Fees Collected Summary. |
| | Collection Summary | Payment Used > Fees | For lawyer or firm. Run Collection Summary for identical calendar months as Fees Collected Summary. |
| | Lawyer WIP, Billing, & Collection Summary | Collections > Fees | For lawyer or firm. Run Lawyer WIP & CS for identical calendar months as Fees Collected Summary. |
| | Fees Due by Lawyer report | Report Period > Fees Rcvd | For lawyer and firm. Run Fees Due by Lawyer for identical calendar months as Fees Collected Summary. |

| Fees Collected as Responsible Lawyer | | | |
|--------------------------------------|---|--|---|
| This Month | Payment Allocation Listing | Summary by Responsible Lawyer | For lawyer or firm. Run report for calendar month. |
| | Client WIP, Billing, & Collection Summary | Summary by Responsible Lawyer > Collections > Fees | For lawyer or firm. Run report for calendar month. |
| This YTD | Payment Allocation Listing | Summary by Responsible Lawyer | For lawyer or firm. Run Payment Allocation Listing for identical calendar months as Fees Collected Summary. |
| | Client WIP, Billing, & Collection Summary | Summary by Responsible Lawyer > Collections > Fees | For lawyer or firm. Run Client WIP & CS for identical calendar months as Fees Collected Summary. |
| Last YTD | Payment Allocation Listing | Summary by Responsible Lawyer | For lawyer or firm. Run Payment Allocation Listing for identical calendar months as Fees Collected Summary. |
| | Client WIP Billing & Collection Summary | Summary by Responsible Lawyer > Collections > Fees | For lawyer or firm. Run Client WIP & CS for identical calendar months as Fees Collected Summary. |

The Fees Collected Summary does not reconcile to the Billing (Fees) Journal or Invoice Journal for payments received on the latter two reports are only for invoices included on the report.

The Fees Collected Summary does not reconcile to the Collection Summary, Lawyer WIP, Billing, & Collection Summary, or Fees Due by Lawyer report for Fees Collected as Responsible Lawyer, as the latter three reports are created for fee credit lawyers only.

The Fees Collected Summary does not reconcile to the Client WIP, Billing, & Collection Summary for Fees Collected as Fee Credit Lawyer as the latter report is created for responsible lawyer only.

The Fees Collected Summary does not reconcile to the Fee Allocation Summary. Fees manually allocated at the time of billing take precedence on the Fees Collected Summary over allocation percentages under the Open Matter > Collections tab, and the Income Allocation Percentage under the Lawyers and Rates > Accounting Tab. For the Fee Allocation Summary, the allocation percentages override any manual allocation made under the Allocation button of the Billing Information window.

The Fees Collected Summary does not reconcile to the General Ledger for the lawyer fee accounts as payments may be manually allocated to the respective G/L accounts.

Fee Adjustments Report

The Fee Adjustments report records adjustments to fees made at the time of billing not including new time entries added at the time of billing. Adjustments are summarized by working lawyer, responsible lawyer, and type of law.

Defining a Fee Adjustment

A fee adjustment is an increase or decrease to fees at the time of billing. A fee adjustment can take the form of:

- A fee increase or decrease allocated to one or more lawyers under the Allocation button in the Billing Information window.
- A fee increase allocated to one or more lawyers under the Calculator button in the Billing Information window.
- A contingency fee assigned to one or more lawyers under the Cntngncy button in the Billing Information window.
- A fee increase or decrease to which no allocation is made under the Allocation button and A Fee Entry is selected under the Explanation For Fee Adjustment window.

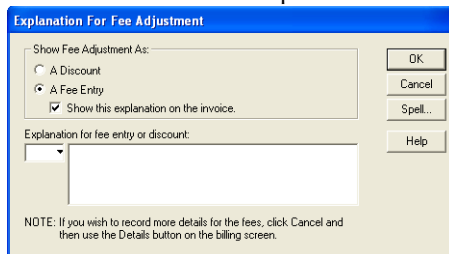


Exhibit 6-45. The Explanation for Fee Adjustment window provided when changing fees at the time of billing

- A fee increase or decrease to which no allocation is made under the Allocation button and Discount is selected under the Explanation For Fee Adjustment window.

The following are not considered to be fee adjustments:

- An increase or decrease to fees performed through the Change/Write Off Bill feature.
- The assigning of fees performed through the Quick Bill feature.
- An increase or decrease to fees at the time of billing, allocated through the Details button on the Billing Information window.



The Details button allows the user to assign lawyers, hours, rates and explanation to fee changes. As a result, the entry is treated as a time or fee entry and not an adjustment.

The Common Tab

Pull-down menu: Reports > Productivity > Fee Adjustments Report > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

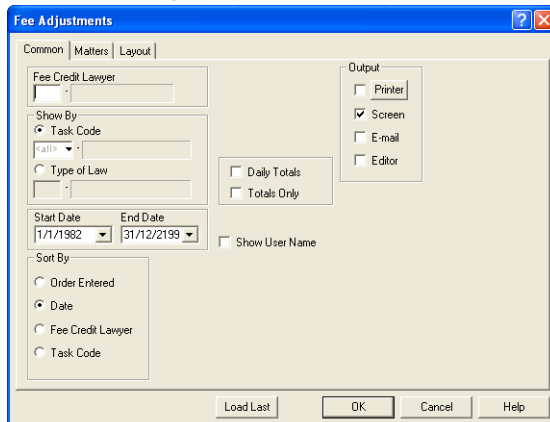


Exhibit 6-46. The Common tab of the Fee Adjustments report

Working Lawyer: To run the report for a specific fee credit lawyer, type or select the lawyer nickname.

If an allocation is not made at the time of billing, the change in fees is assigned to the responsible lawyer.

If an allocation is made on the Billing Information window, the lawyer(s) to whom the allocations are made are considered the fee credit lawyer(s).

Show By: Select one of the following:

Task Code: To include a Summary by Task Code section, select this option. The adjacent box becomes available.

To list adjustments for a single task code, type or select the task code.

Type of Law: To include a Summary by Type of Law section on the report, select this option. The adjacent box becomes available.

To list adjustments for single type of law, type or select the type of law.

Start Date: To see only adjustments made after a specific date, select the date.

End Date: To see only adjustments made before a specific date, select the date.

Sort By: Select one of the following:

Order Entered: To sort adjustments by entry number, select this option.

Date: To sort adjustments by date, select this option.

Fee Credit Lawyer: To sort adjustments by fee adjustment lawyer, select this option.

Task Code: To sort adjustments by task code, select this option. Task Code needs to be selected in the Show By area.

Type of Law: To sort adjustments by type of law, select this option. Type of Law needs to be selected in the Show By area.

- Daily Totals: To include a Daily Totals by Lawyer summary section, select this check box.
- Totals Only: To display the summary sections only, select this check box.
- Show User Name: To display the user that created each individual entry, select this check box.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Fee Adjustments report displays all fee changes made at the time of billing, that are not converted to time entries.

Jul 15/2003

Modified Cash
Fee Adjustments
ALL DATES

| Date | Matter | Client | Resp Lawyer | Law Type | Fee Adjustment | | | Net Total |
|--------|----------|----------------|-------------|----------|----------------|---|--------|-----------|
| Entry# | Lawyer | Task | Inv | Up | Down | | | |
| Apr 25 | 2/2003 1 | Chan, Shirley | SK | lit | | | | |
| | | Describe | | | | | | |
| | SK | BU | | | | 1 | 500.00 | |
| | | Fee Adjustment | | | | | | |

Exhibit 6-47. Excerpt from the Fee Adjustment report

- Date: Displays the date of the invoice containing the adjustments.
- Entry #: Displays the sequential entry number assigned to the adjustments. The numbers come after the entry number for the invoice.
- Matter: Displays the matter nickname.
- Client: Displays the client nickname.
- Description: Displays the matter description as it appears in Matter Manager.
- Lawyer: Displays the fee credit lawyer to whom the fees are adjusted.
- Task: Displays the task code assigned the fee adjustment.
- Resp Lawyer: Displays the responsible lawyer for the matter.
- Law Type: Displays the type of law assigned to the matter.
- Inv: Displays the invoice number on which the adjustment occurs.
- Fee Adjustment: Each fee adjustment is listed separately, increases in the Up column, decreases in the Down column.
- Net Total: Lists the net adjustment for the fee credit lawyer when Sort by Working Lawyer is enabled.

The description entered in the Explanation for Fee Adjustment box during billing is not transferred to the Fee Adjustments report.

The Fee Adjustment report includes the following summary sections:

| Summary Title | Appears when |
|-------------------------------|---|
| Summary by Task Code | Show by Task Code is selected under the Common tab. |
| Summary by Type of Law | Show by Type of Law is selected under the Common tab. |
| Daily Totals by Lawyer | Daily Totals is selected under the Common tab. |
| Summary by Working Lawyer | Always appears. |
| Summary by Responsible Lawyer | Always appears. |

Exhibit 6-48. Table of the summary sections provided by the Fee Adjustment report and when they appear

Drill Down

The Fee Adjustments report does not offer the drill down option.

Reconciling the Fee Adjustments Report

Since no other report displays the information that the Fee Adjustments report does in the same format, the Fee Adjustments report cannot be reconciled with other PCLaw reports.

The chart below lists other PCLaw reports that display fee adjustments, and the format that the adjustments appear.

| Report | How the adjustment appears | Additional comments |
|------------------------|--|---|
| Client Ledger | Total adjustment is always displayed as allocated to responsible lawyer despite how it was entered at billing. | Report cannot show adjustments only. |
| Client Fees Listing | Adjustment is shown by allocation as entered at the time of billing. | Report cannot show adjustments only. |
| Billing (Fees) Journal | Adjustments included in invoice totals. | Fee adjustments cannot be viewed on the journal. |
| Invoice Journal | Adjustments included in invoice totals. | Adjustments are not included in the Write-Off column. |
| Write Up/Down Journal | Adjustments do not appear on the journal. | Adjustments do not fit the criteria for a write up or write down. |
| Fee Allocation Summary | Adjustments included in invoice totals. | Report cannot show adjustments only. |
| Billing Realization | Adjustments included in matter totals. | Report cannot show adjustments only. |

Exhibit 6-49. Table displaying different reports and their sections that reconcile to the Fee Adjustment report

Fee Allocation Summary

The Fee Allocation Summary displays fees billed, collected and written off by lawyer for each matter. Values are divided into work performed by that lawyer and by all other lawyers for the same matters. The lawyer is categorized into client introducing, responsible, introducing and responsible, and fee credit lawyer.

Unlike other PCLaw reports, fees allocated at the time of billing do not override the allocation percentages on the Matter Manager > Billing tab.

What Entries Appear on the Report

Billed fees appear on the Fee Allocation Summary through one of the following features:

- Create Bill/Release Bill
- Quick Bill
- Matter Opening Balances.

Payment values appear on the Fee Allocation Summary through one of the following features:

- Receive Payment
- Trust-to-General Transfer (when applied to existing A/R balances)
- Create Bill
- Release Bill
- Quick Bill.

Write-off values appear on the Fee Allocation Summary through Change/Write Off Bill.

The Common Tab

Pull-down menu:

Reports > Productivity > Fee Allocation Summary > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

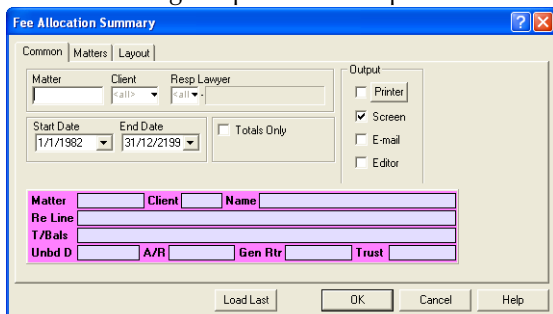


Exhibit 6-50. The Common tab of the Fee Allocation Summary

- Matter:** To view fee allocation details for a single matter, type or select the matter nickname.
- Client:** To view fee allocation details for matters belonging to a single client, type or select the client nickname.
- Resp Lawyer:** To view fee allocation details for matters assigned to a specific responsible lawyer, type or select the lawyer nickname.
- Start Date:** To view fee details on or after a specific date, select the date.
- End Date:** To view fee details on or prior to a specific date, select the date.
- Totals Only:** To view only totals for Client Introducing, Responsible, Introducing and Responsible, and Fee Credit Lawyers, select this check box.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Fee Allocation Summary displays fees billed, collected and written off by lawyer category.

| | Fees Billed | | | Fees Collected | | | Fee Write-Offs | | |
|----------------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|----------------|----------------|
| | Self | Others | Total | Self | Others | Total | Self | Others | Total |
| KB - Elack | | | | | | | | | |
| Introducing Only: | | | | | | | | | |
| 43 Ambry | 0.00 | 1000.00 | 1000.00 | 0.00 | 0.00 | 0.00 | 0.00 | -333.00 | -333.00 |
| Total: | 0.00 | 1000.00 | 1000.00 | 0.00 | 0.00 | 0.00 | 0.00 | -333.00 | -333.00 |
| Intro & Resp: | | | | | | | | | |
| 61 Hearn | 1400.00 | 350.00 | 1750.00 | 900.00 | 350.00 | 1250.00 | 0.00 | 0.00 | 0.00 |
| Total: | 1400.00 | 350.00 | 1750.00 | 900.00 | 350.00 | 1250.00 | 0.00 | 0.00 | 0.00 |
| Responsible Only: | | | | | | | | | |
| 17 Arango | 0.00 | 833.00 | 833.00 | 0.00 | 302.58 | 302.58 | 0.00 | -65.00 | -65.00 |
| Total: | 0.00 | 833.00 | 833.00 | 0.00 | 302.58 | 302.58 | 0.00 | -65.00 | -65.00 |
| Fee Credit: | | | | | | | | | |
| 1 Amar | 150.00 | 14279.00 | 14429.00 | 150.00 | 14059.00 | 14209.00 | 0.00 | -220.00 | -220.00 |
| Total: | 150.00 | 14279.00 | 14429.00 | 150.00 | 14059.00 | 14209.00 | 0.00 | -220.00 | -220.00 |
| Lawyer Total: | 1550.00 | 16462.00 | 18012.00 | 1050.00 | 14711.58 | 15761.58 | 0.00 | | |

Exhibit 6-51. An excerpt from the Fee Allocation Summary

Each lawyer is displayed in a separate section on the report. The section is divided into Introducing Only, Intro and Resp, Responsible Only, and Fee Credit lawyer headings. If the lawyer does not fit into any one of these heading categories, then that category does not appear on the report.

Fees Billed: This section displays total fees billed during the report period prior to write-offs for the lawyer and for all other lawyers.

Fees Collected: This section displays total payments applied to fees during the report period for the lawyer and for all other lawyers.

Fee Write-Offs: This section displays total fees written off during the report period for the lawyer and for all other lawyers.

Totals are given for each lawyer and for each heading within a lawyer section.

The Fees Allocation Summary does not contain any summary sections.

Drill Down

The Fee Allocation Summary allows drill down on the following areas:

| Drill down on | Opens the following window |
|------------------------|----------------------------|
| Fees Billed section | Billing (Fees) Journal |
| Fees Collected section | Payment Allocation Listing |
| Fee Write-Offs | Write Up/Down Journal |

Exhibit 6-52. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Fee Allocation Summary

The below chart lists PCLaw reports that reconcile to the Fee Allocation Summary, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Fees Allocation Summary | Reconciles to | | Additional comments |
|---|---|--|---|
| Fees Billed > Client Introducing Lawyer > Self | Invoice Journal | Summary by Client Introducing Lawyer | For lawyer. Sum of Introducing Only and Intro & Resp values. |
| | Billing (Fees) Journal | Summary by Lawyer > Billed Fees | For lawyer. Sum of Introducing Only and Intro & Resp values. Run report for single client introducing lawyer. Deselect Include Write-offs. |
| | Client WIP, Billing, & Collection Summary | Summary by Client Introducing Lawyer > Billings > Fees | For lawyer. Sum of Introducing Only and Intro & Resp values. Run reports for calendar month. |
| Fees Billed > Responsible Lawyer > Self | Invoice Journal | Summary by Responsible Lawyer | For lawyer. Sum of Responsible Only and Intro & Resp values. |
| | Billing (Fees) Journal | Summary by Lawyer > Billed Fees | For lawyer. Sum of Responsible Only and Intro & Resp values. Run report for single responsible lawyer. Deselect Include Write-offs. |
| | Client WIP, Billing, & Collection Summary | Summary by Responsible Lawyer > Billings > Fees | For lawyer. Sum of Responsible Only and Intro & Resp values. Run reports for calendar month. |
| Fees Billed > Intro & Resp Lawyer > Self | Invoice Journal | Summary by Responsible Lawyer | For lawyer. Run report by one responsible lawyer. Select the same lawyer as Client Introducing lawyer under the Matter tab. |
| | Billing (Fees) Journal | Summary by Lawyer > Billed Fees | For lawyer. Run report by one responsible lawyer. Select the same lawyer as Client Introducing lawyer under the Matter tab. Deselect Include Write-offs. |
| | Client WIP, Billing, & Collection Summary | Summary by Responsible Lawyer > Billings > Fees | For lawyer. Run report by one responsible lawyer. Select the same lawyer as Client Introducing lawyer under the Matter tab. Run reports for calendar month. |
| Fees Billed > Fee Credit Lawyer > Self | Invoice Journal | Summary by Fee Credit Lawyer > Billings > Fees | For lawyer. |
| Fees Collected > Client Introducing Lawyer > Self | Payment Allocation Listing | Summary by Client Introducing Lawyer > Fees | For lawyer. Sum of Introducing Only and Intro & Resp values. |
| Fees Collected > Responsible Lawyer > Self | Payment Allocation Listing | Summary by Responsible Lawyer > Fees | For lawyer. Sum of Responsible Only and Intro & Resp values. |

| Fees Allocation Summary | Reconciles to | | Additional comments |
|---|---|--------------------------------------|---|
| Fees Collected > Intro & Resp Lawyer > Self | Payment Allocation Listing | Summary by Responsible Lawyer > Fees | For lawyer. Run report by one responsible lawyer. Select the same lawyer as Client Introducing lawyer under the Matter tab. Run reports for calendar month. |
| Fees Collected > Fee Credit Lawyer > Self | Payment Allocation Listing | Summary by Fee Credit Lawyer > Fees | For lawyer. |
| Fee Write-offs > Lawyer Total > Self | Write Up/Down Journal | Firm Totals > Fees > (lawyer name) | Can reconcile for lawyer totals only, not for specific lawyer category. |
| | Lawyer WIP, Billing, & Collection Summary | Write-Offs > Fees | Can reconcile for lawyer totals only, not for specific lawyer category. |

Exhibit 6-53. Table displaying the different reports and their sections that reconcile to the Fee Allocation Summary

The Fee Allocation Summary does not reconcile to the Client Fees Listing for the latter report displays time and fee values according to the date they were posted, and not when they were billed.

The Fee Allocation Summary does not reconcile to the Collection Summary and Lawyer WIP, Billing, & Collection Summary for Fees Billed > Self for client Introducing or responsible lawyer, for the collection reports are created for fee credit lawyer.

The Fee Allocation Summary does not reconcile to the Billing (Fees) Journal for fee credit lawyer, even if the journal is run for a particular fee credit lawyer because the Summary by Lawyer section on the Billing (Fees) Journal is still grouped by responsible lawyer.

The Fee Allocation Summary does not reconcile to the Collection Summary for Fees Billed > Self for fee credit lawyer for the Collection Summary includes write-offs in its Billed > Fees values.

The Fee Allocation Summary does not reconcile to the Lawyer WIP, Billing, & Collection Summary, for the latter report does not include allocation percentages on the Billing tab of Matter Manager.

The Fee Allocation Summary does not reconcile to the Write Up/Down Journal, Client WIP, Billing, & Collection Summary, or the Lawyer WIP, Billing, & Collection Summary for client introducing lawyer, responsible lawyer, or fee credit lawyer for the summary sections of the latter three reports, display the entire amount of the write off for each lawyer designation. The Fee Allocation Summary only displays the write-off portion once for any category. If 25% of a write-down is accorded to the responsible lawyer, that portion of the write-down does not appear under the fee credit category for any lawyer, including the responsible lawyer.

Fees Due by Lawyer Report

The Fees Due by Lawyer report provides a period and overall view of fees billed, written off, and collected. The current A/R balance is also given for each fee credit lawyer. Use the report to assist in determining lawyers draws based on billings and collections. The report is detailed by matter, with each invoice reported separately.

What Entries Appear on the Report

Billing values appear on the Fees Due by Lawyer report through the following features:

- Create Bill/Release Bill
- Quick Bill
- Matter Opening Balances.

Payment values appear on the Fees Due by Lawyer report through the following features:

- Receive Payment
- Trust-to-General Transfer (to existing A/R balances)
- Create Bill
- Release Bill
- Quick Bill.

Write-off values appear on the Fees Due by Lawyer report through the Change/Write Off Bill feature.

The Common Tab

Pull-down menu:

Reports > Productivity > Fees Due by Lawyer Report > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

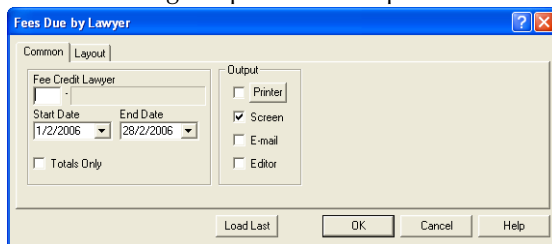


Exhibit 6-54. The Common tab of the Fees Due by Lawyer report

Fee Credit Lawyer: To view billed, received or written off for a specific fee credit lawyer, type or select the lawyer nickname.

Start Date: To view fees billed, received or written off on or after a specified date, select the date.

End Date: To view fees billed, received or written off on or prior to a specified date, select the date.

Totals Only: To view only the Firm Totals summary section, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Fees Due by Lawyer report provides an overview of fees billed, collected, and written off by fee credit lawyer.

| Client | Matter | Inv# | Original | Write-Offs | Fees Rcvd | Outst. | Last Pmt | Report Period | | | |
|--------------|--------------------|------|----------------|----------------|---------------|----------------|-------------|---------------|----------------|------------|----------------|
| | | | | | | | | Fees Rcvd | Fees Bld | Write-Offs | |
| SS - S.Stan | | | | | | | | | | | |
| Sibbald | 52 | 237 | 1000.00 | 250.00 | 144.40 | 1105.60 | Oct 15/2003 | | | | |
| Didier | 60 | 245 | 200.00 | -150.00 | 0.00 | 50.00 | | | | | -150.00 |
| Didier | 60 | 246 | 1000.00 | -333.00 | 0.00 | 667.00 | Nov 12/2003 | | 1000.00 | | -333.00 |
| Total | SS - S.Stan | | 2200.00 | -233.00 | 144.40 | 1822.60 | | 0.00 | 1000.00 | | -483.00 |

Exhibit 6-55. An excerpt from the Fees Due by Lawyer report

Information appearing on the non-report period section is determined solely by the end date of the report. Items posted after the end date of the report are not included on the report. All items prior to the end date are included on the report, even if the transactions are posted prior to the start date of the report.

- Client: Displays the client last and first name or the client firm name.
- Matter: Displays the matter nickname for which work was billed for the lawyer.
- Inv#: Lists the specific invoice. Since the report is created by fee credit lawyer, the same client, matter and invoice can appear for separate lawyers.
- Original: Lists the billed fee amount for the lawyer at the time of billing. This column display absolute values and are not affected by the dates entered when creating the report.
- Write-Offs: Lists any write-offs of fees charged to the lawyer after the time of billing. The write-offs do not necessary have to pertain to fees originally posted by the lawyer, but instead to how the write-downs were allocated in the Change/Write-off Bill feature. This column display absolute values and are not affected by the dates entered when creating the report.
- Fees Rcvd: Displays payments allocated to fees for the lawyer. This column display absolute values and are not affected by the dates entered when creating the report.
- Outst.: Provides the value of billed fees for the lawyer that has yet to be collected or written-off. An invoice with a zero outstanding value for the lawyer does not appear on the report unless there is activity for the lawyer in the Report Period section. This column display absolute values and are not affected by the dates entered when creating the report.
- Last Pmt: Displays the date of the last payment applied to the invoice, regardless whether any portion of the payment was applied to the particular lawyer's fees. This column display absolute values and are not affected by the dates entered when creating the report.
- Period Report: All values in this section are determined by the dates entered when creating the report.
 - Fees Rcvd: Displays payments allocated to lawyer fees during the report period.
 - Fees Bld: Displays fees credited to the lawyer, billed during the report period.
 - Write-Offs: Lists write-offs of fees charged to the lawyer during the report period. Write-offs are allocated in the Change/Write-off Bill feature.

The Collection Summary includes the following summary section:

| Summary Title | Appears when |
|---------------|-----------------|
| Firm Totals | always appears. |

Exhibit 6-56. Table of the summary section provided by the Fees Due by Lawyer report and when it appears

Drill Down

The Fees Due by Lawyer report allows drill down in the following areas:

| Drill down on | Opens the following window |
|-----------------|---|
| Original | Billing (Fees) Journal for invoice |
| Cash In section | Write Up/Down Journal for matter |
| Fees Rcvd | no drill down available |
| Outst | no drill down available |
| Last Pmt | no drill down available |
| Report Period | no drill down available |
| Firm Totals | Fees Due by Lawyer report for selected lawyer |

Exhibit 6-57. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Fees Due by Lawyer report

The chart below lists PCLaw reports that reconcile to the Fees Due by Lawyer report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Fees Due by Lawyer report | Reconciles to | | Additional comments |
|----------------------------|------------------------|--------------------------|---|
| Original | Billing (Fees) Journal | Fees > {lawyer name} | For invoice and lawyer. Run Billing (Fees) Journal for all dates. Select Include Paid Invoices. Deselect Include Write Ups and Write Downs. |
| Write-Offs | Write-Up/Down Journal | Change > {lawyer name} | For invoice only. Run Write Up/Down Journal for all dates. |
| Outst | Billing (Fees) Journal | Outstand > {lawyer name} | For invoice only. Run Billing (Fees) Journals for all dates. Select Include Paid Invoices. Select Include Write Ups and Write Downs. |
| Report Period > Fees Bld | Billing (Fees) Journal | Fees > {lawyer name} | For invoice and lawyer. Run Billing (Fees) Journal for report period. Select Paid Invoices. Deselect Include Write Ups and Write Downs. |
| Report Period > Write-Offs | Write Up/Down Journal | Change > {lawyer name} | For invoice only. Run Write Up/Down Journal for report period. |

Exhibit 6-58. Table displaying the different reports and their sections that reconcile to the Fees Due by Lawyer report

The Fees Due by Lawyer report does not reconcile to the Invoice Journal for invoice amounts for the Invoice Journal does not separate billed fees by fee credit lawyer.

The Fees Due by Lawyer report does not reconcile to the Invoice Journal for total billed fees for fee credit lawyer, for the Fees Due by Lawyer report may not include invoices where there is no outstanding balance. The Invoice Journal includes all invoices, paid and unpaid.

The Fees Due by Lawyer report does not reconcile to the Collection Summary for billed fees, or receipts for the Fees Due by Lawyer report may not include invoices where there is no outstanding balance. The Collection Summary also includes write-offs in its billed fees values.

The Fees Due by Lawyer report does not reconcile to the Client WIP, Billing, & Collection Summary for billed fees, write-offs, or receipts for the Fees Due by Lawyer report is created by fee credit lawyer, where the Client WIP report is created by responsible lawyer.

The Fees Due by Lawyer report does not reconcile to the Lawyer WIP, Billing, & Collection Summary for billed fees, write-offs, or receipts, for the Fees Due by Lawyer report may not include invoices that do not have an outstanding receivables balance.

The Fees Due by Lawyer report does not reconcile to the Write Up/Down Journal for total write-offs for fee credit lawyer for the Fees Due by Lawyer report may not include invoices where there is no outstanding receivables balance.

The Fees Due by Lawyer report does not reconcile to the Payment Allocation Listing or Fees Collected Summary for receipts, for the Fees Due by Lawyer report may not include invoices where there is no outstanding receivables balance and the latter two reports do not group payments by invoice number.

Firm Cash & Fee Summary

The Firm Cash & Fee Summary provides hours and fees docketed, fees billed, payments allocated to fees, and adjustments made to fees after billing for each fee credit lawyer. The values are displayed for the selected calendar month, as well as year to date, where the start of the year is determined when creating the report. Matter and invoice detail is not provided.

What Entries Appear on the Report

Fee values are included on the Firm Cash & Fee Summary through one of the following features:

- Time Sheet/Fee Sheet
- Calendar/Appointment Sheet
- Change/Write Off Bill
- Quick Timer/PCLaw Timers
- Matter Opening Balances
- Matter Manager > Time/Ledger tabs.
- Create Bill/Quick Bill/Release Bill
- Phone Call Manager

Fee adjustments, time added at the time of billing, and write ups/downs of billed time are included on the report as part of the fee value.

Fees Billed values are included on the Firm Cash & Fee Summary through one of the following features:

- Create Bill/Release Bill
- Quick Bill
- Matter Opening Balances.

Fees Collected totals are included on the Firm Cash & Fee Summary through one of the following features:

- Receive Payment
- Register > General tab
- Trust-to-General Transfer (to existing A/R Balances)
- Create Bill/Release Bill
- Quick Bill.

A write-off value appears on the Firm Cash & Fee Summary through the Change/Write off Bill feature. For the Accrual accounting method, provisional write-offs are not included in the Write-offs section.

The Common Tab

Pull-down menu:

Reports > Productivity > Firm Cash & Fee Summary > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

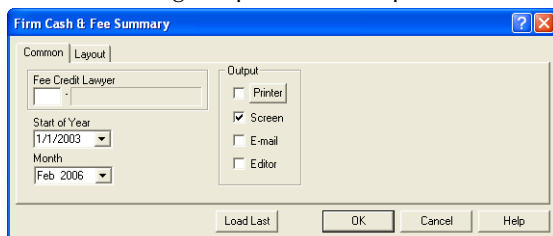


Exhibit 6-59. The Common tab of the Firm Cash & Fee Summary

Fee Credit Lawyer: To view fee information for a specific fee credit lawyer, type or select the lawyer.

Start of Year: To set the start of the year to specific month, select the month.

Month: To set the current month to appear on the report, select the month.

The current month represents the last month information appears on the report. Transactions dated after the current month are not included on the report.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Firm Cash & Fee Summary provides an overview of fees billed, collected, and written off by fee credit lawyer.

| Lawyer | Hours | | Fee Value | | Fees Billed | | Fees Collected | | Fee Write-Offs | |
|--------------------|---------------|----------------|-----------------|-------------------|-----------------|-------------------|----------------|----------------|-----------------|-----------------|
| | This Mo. | Y-T-D | This Mo. | Y-T-D | This Mo. | Y-T-D | This Mo. | Y-T-D | This Mo. | Y-T-D |
| BJO - B. Oht | 4.00 | 774.85 | 4100.00 | 390525.00 | 2150.00 | 538525.00 | 1028.88 | 1138.26 | 0.00 | -465.62 |
| CLM - C. Lee | 197.00 | 652.00 | 21080.00 | 112617.50 | 100.00 | 137575.00 | 0.00 | 78.13 | 10.00 | -36.87 |
| DS - D. Small | 10.00 | 351.00 | 1585.00 | 87910.00 | 1500.00 | 111575.00 | 445.90 | 861.70 | -75.00 | 87.50 |
| GJ - G. Pest | 1.10 | 514.20 | 4149.00 | 133649.00 | 4099.00 | 136099.00 | 562.73 | 562.73 | -33.00 | -33.00 |
| JM - J. Morning | 0.10 | 423.10 | 7074.00 | 115977.00 | 5149.00 | 124052.00 | 2150.00 | 2150.00 | -400.00 | -400.00 |
| JWH - J. White | 11.50 | 573.30 | 14453.00 | 182485.00 | 15347.00 | 199299.00 | 1944.28 | 2370.92 | -1133.00 | -1183.01 |
| KE - K. Edwards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 4.00 | 0.00 | 0.00 |
| SS - S. Stan | 0.00 | 0.00 | 200.00 | 200.00 | 200.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| WK - W. Konyi | 10.00 | 542.50 | 12064.00 | 277664.00 | 11050.00 | 391650.00 | 1275.34 | 1275.34 | 0.00 | -300.00 |
| Firm Total: | 233.70 | 3830.95 | 64705.00 | 1301027.50 | 39595.00 | 1638975.00 | 7408.13 | 8441.06 | -1631.00 | -2331.00 |

Exhibit 6-60. An excerpt from the Firm Cash & Fee Summary

Lawyer: Lists the nickname and name for each fee credit lawyer that has activity in the selected month or year.

Hours: This section displays docketed hours for the current month and selected year.

Fee Value: This section displays time, fees, and adjustments recorded for both the current month and the selected year. The Fee Value includes time and fees entered prior to the time of billing, time and fee adjustments entered at the time of billing, and write-offs to fees after billing. The Fee value also includes non-billable tasks.

Fees Billed: This section displays fees billed during the current month and selected year. The Fees Billed value is determined by the A/R date of the invoice and not when the fees were originally posted.

Fees Collected: This section displays the value of payments applied to fees during the current month and selected year.

Fee Write-Offs: This section displays write-offs of fees for the current month and selected year.

The Firm Cash & Fee Summary does not contain any summary sections.

Drill Down

The Firm Cash & Fee Summary allows drill down in the following areas:

| Drill down on | Opens the following window |
|----------------|---|
| Hours | no drill down available |
| Fee Value | Time Listing for working lawyer |
| Fees Billed | Billing (Fees) Journal for fee credit lawyer |
| Fees Collected | Payment Allocation Listing for allocated lawyer |
| Fee Write-Offs | Write Up/Down Journal for assigned lawyer |

Exhibit 6-61. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Firm Cash & Fee Summary

The chart below lists PCLaw reports that reconcile to the Firm Cash & Fee Summary. The reports must be run with identical dates and parameters.

| Firm Cash Fee Summary | Reconciles to | | Additional comments |
|-----------------------|---|-------------------------------------|--|
| Hours | Time Listing | Summary by Working Lawyer > Hours | For lawyer and firm. |
| | Time Summary | Summary by Working Lawyer > Hours | For working lawyer and firm. |
| | Time Utilization Analysis | Total Hours / Firm Total Hours | For working lawyer and firm. Include billable and non-billable tasks. |
| | Comparative Time Analysis | Hours > Totals | For working lawyer or firm. Include billable and non-billable tasks. |
| Fee Value | Time Summary | Summary by Working Lawyer > Value | For lawyer and firm. |
| Fees Billed | Billing (Fees) Journal | Summary by Lawyer > Billed > Fees | For lawyer and firm. Run Billing (Fees) Journal for all dates. Select Include Paid Invoices. Deselect Include Write Ups and Write Downs. |
| | Invoice Journal | Summary by Fee Credit Lawyer > Fees | For lawyer and firm. |
| | Client WIP Billing & Collection Summary | Collections > Fees | For firm only. |
| | Lawyer WIP Billing & Collection Summary | Collections > Fees | For fee credit lawyer and firm. Discount PWO on Lawyer WIP report. |
| Fees Collected | Payment Allocation Listing | Summary by Fee Credit Lawyer > Fees | For fee credit lawyer and firm. |
| | Collection Summary | Payments Used > Fees | For fee credit lawyer or firm. |
| | Fees Collected Summary | This Month/This YTD | For fee credit lawyer. Payment Allocation Listing must be run for calendar month or from start of fiscal year. |
| | Client WIP Billing & Collection Summary | Collections > Fees | For firm only. |
| | Lawyer WIP Billing & Collection Summary | Collections > Fees | For fee credit lawyer and firm. Payment Allocation Listing cannot be dated for partial months. |
| Fee Write-Offs | Write Up/Down Journal | Task Code by Fee Credit Lawyer | For lawyer and firm. Select Exclude Provision for Write-offs. |

Exhibit 6-62. Table displaying the different reports and their sections that reconcile to the Allocation Listing

The Firm Cash & Fee Summary does not reconcile to the Time Listing, Comparative Time Analysis or Client Fees Listing for Fee Value as the latter three reports do not include fee adjustments after the time of billing.

The Firm Cash & Fee Summary does not reconcile to the Client Fees Listing for Fees Billed for the Firm Cash & Fee Summary displays billed fees value by A/R date, whereas the Client Fees Listing displays billed fees value according to the date that the fee was posted.

The Firm Cash & Fee Summary does not reconcile to the Client Ledger or Client Summary for fee value, billed fees, write-offs, or receipts for the Firm Cash & Fee Summary is created by fee credit lawyer, whereas the client reports are created by responsible lawyer.

The Firm Cash & Fee Summary does not reconcile to the Collection Summary for billed fees, for the Collection Summary includes write-downs in the billed fees values.

The Firm Cash & Fee Summary does not reconcile to the Client WIP, Billing, & Collection Summary for lawyer totals for the Firm Cash & Fee Summary is created by fee credit lawyer whereas the Client WIP report is created by responsible lawyer.

The Firm Cash & Fee Summary does not reconcile to the Fee Allocation Summary for total write-offs under the fee credit lawyer for the Fees Due by Lawyer report may not include invoices where there is no outstanding receivables balance.

The Fees Due by Lawyer report does not reconcile to the Payment Allocation Listing or Fees Collected Summary for Fees Collected. Fees manually allocated at the time of billing take precedence on the Firm Cash & Fee Summary over allocation percentages under the Open Matter > Collections tab, and the Income Allocation Percentage under the Lawyers and Rates > Accounting Tab. For the Fee Allocation Summary, the allocation percentages override any manual allocation made under the Allocation button of the Billing Information window. Fees Collected are also sub-divided into lawyer categories on the Fee Allocation report.

The Firm Cash & Fee Summary does not reconcile to the Fees Due by Lawyer report for the latter report may not include invoices for where there is both no outstanding A/R balance and no activity in the current report period.

Billable Time Summary by Working Lawyer

The Billable Time Summary by Working Lawyer shows a comparison of hours and amounts for the month and year by working lawyer, categorized by responsible lawyer. The start of year can be manually selected when creating the report. Although the report can be filtered to show time or fees only, and billed or unbilled time only, the report does not indicate what portion of time or fees have been billed.

What Entries Appear on the Report

Fee values appears on the Billable Time Summary by Working Lawyer through one of the following features:

- Time Sheet/Fee Sheet Quick Timer/PCLaw Timers Create Bill/Quick Bill/Release Bill
- Calendar/Appointment Sheet Matter Opening Balances Phone Call Manager
- Matter Manager > Time/Ledger tabs.

Fee adjustments and time added at the time of billing are included on the report as part of the fee value. Write downs that occur after the time are billing are not included on the report.

The Common Tab

Pull-down menu: **Reports > Productivity > Billable Time Summary by Working Lawyer > Common Tab**

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

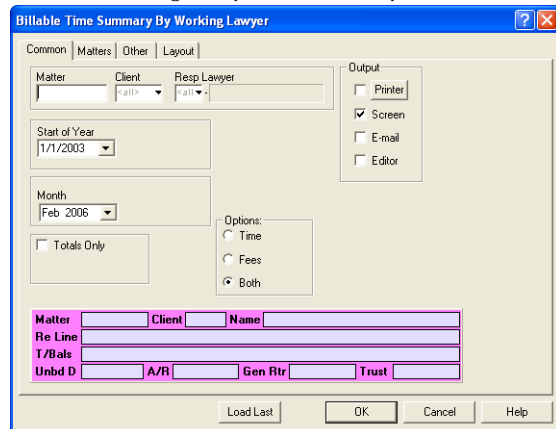


Exhibit 6-63. The Common tab of the Billable Time Summary by Working Lawyer

- Matter:** To view billable time for a single matter, type or select the matter nickname.
- Client:** To view billable time for matters belonging to a specific client, type or select the client name.
- Resp Lawyer:** To view billable time for matters assigned to a specific responsible lawyer, type or select the lawyer.
- Start of Year:** To set the start of the year to specific month to use on the report, select the month.
- Month:** To set the current month to use on the report, select the month.
- Totals Only:** To view only the Summary by Responsible Lawyer and Summary by Working Lawyer sections, select this check box.

- Options:** Select one of the following:
 - Time:** To view billable time values from time entries only, select this option.
 - Fees:** To view billable time values from fee entries only, select this option.
 - Both:** To view billable time values from both time and fee entries, select this option.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Productivity > Billable Time Summary by Working Lawyer > Other Tab

The Other tab displays report options that may not be as frequently used.

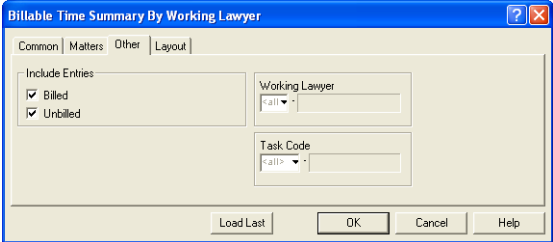


Exhibit 6-64. The Other tab of the Billable Time Summary BY Working Lawyer report

- Include Entries:** Select one or both of the following:
 - Billed:** To include billed time and fee entries as part of the billable time value, select this check box.
 - Unbilled:** To include unbilled time and fee entries as part of the billable time value, select this check box.
- Working Lawyer:** To show only billable time values for a specific working lawyer, type or select that lawyer.

All responsible lawyers for which the working lawyer has posted time for appears on the report. However, only the time posted by the working lawyer is displayed.
- Task Code:** To show only billable time values for a specific task code, type or select the task.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Billable Time Summary by Working Lawyer displays billable time values by working lawyer for each responsible lawyer.

| Client/Matter | Description | Working Lawyer | This Month | | Year To Date | |
|-------------------------------|--------------|---------------------|-------------|----------------|--------------|-----------------|
| | | | Hours | Amount | Hours | Amount |
| Responsible Lawyer : E. Ohton | | | | | | |
| 4 | Cherian, S. | | | | | |
| 4 | | JH - J. Morningstar | 0.10 | 200.00 | 0.10 | 30.00 |
| | | EJO - E. Ohton | 4.00 | 2000.00 | 24.00 | 8000.00 |
| 42 | Mitchell, T | | | | | |
| 42a | desc for 42a | WK - W. Konyi | 0.00 | 514.00 | 20.00 | 4814.00 |
| Total: E. Ohton | | | 4.10 | 2814.00 | 44.10 | 12844.00 |

Exhibit 6-65. An excerpt from the Billable Time Summary by Working Lawyer report

Each responsible lawyer is listed under its own heading.

Client/Matter: Displays the client last and first name or client firm name, and the matter nickname.

Description: Displays the matter description as it appears in Matter Manager.

Working Lawyer: Lists the working lawyer for each matter where they have posted time.

This Month: This section lists the hours and time value posted for the month selected.

Year To Date: This section lists the hours and time value posted from the start of the year as specified when the report was created. This year to date is entered manually and does not need to correspond to the calendar or fiscal year to date.

Drill Down

The Billable Time Summary by Working Lawyer allows drill down in the following areas:

| Drill down on | Opens the following window |
|----------------------|---|
| Matter Information | Open Matter |
| This Month | Client Fees Listing for month for the matter |
| Year to Date | Client Fees Listing for specified months for the matter |

Exhibit 6-66. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Billable Time Summary by Working Lawyer Report

The chart below lists PCLaw reports that reconcile to the Billable Time Summary by Working Lawyer report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Billable Time Summary by Working Lawyer | Reconciles to | | Additional comments |
|---|---|---|---|
| Hours | Time Listing | Summary by Working Lawyer > Hours | For working lawyer and firm. |
| | Time Summary | Summary by Working Lawyer > Hours | For working lawyer and firm. |
| | Time Utilization Analysis | Month > Total Hours | For working lawyer and firm for month. Deselect Include non-billable tasks. |
| | Comparative Time Analysis | Hours > Totals | For working lawyer or firm. Include billable and non-billable tasks. |
| | Lawyer WIP, Billing, & Collection Summary | Billable Time Worked > Hours | For working lawyer and firm. |
| Amount | Time Listing | Summary by Working Lawyer > Amount | For lawyer and firm. For Time Entries Only. Will not reconcile if Include Fees or Both is selected. |
| | Time Summary | Summary by Working Lawyer > Value | For lawyer and firm. Deselect Include Non-billable work. For Time Entries Only. Will not reconcile if Include Fees or Both is selected. |
| | Lawyer WIP, Billing, & Collection Summary | Billable Time Worked > Fees | For working lawyer and firm. |
| Summary by Responsible Lawyer | Client WIP, Billing, & Collection Summary | Summary by Responsible Lawyer > Billings > Fees | For responsible lawyer and firm. Select Show Billings and Write-offs Separately. |

Exhibit 6-67. Table displaying the different reports and their sections that reconcile to the Allocation Listing

The Billable Time Summary by Working Lawyer does not reconcile to the Time Listing or Time Summary when fee entries are included in the billable time values as the latter reports include fee adjustments as part of fees.

The Billable Time Summary by Working Lawyer does not reconcile to the Comparative Time Summary, Client Fees Listing, or Firm Cash & Fee Summary for billable time values for the latter reports include write offs in their billable time values.

The Billable Time Summary by Working Lawyer does not reconcile to the Collection Summary for the Collection Summary is created by fee credit lawyer.

Comparative Time Analysis

The Comparative Time Analysis compares two periods of time as specified when the report is created. Hours and Amount values are compared, as are percentages by task code or type of law. The Amount value, compiled by working lawyer, is comprised of time and fee entries, adjustments to fees made at the time of billing, and write-downs to fees after billing. A differentiation is not made between unbilled and billed fees, or between time and fee entries.

What Entries Appear on the Report

Fee values are included on the Comparative Time Analysis report through one of the following features:

- Time Sheet/Fee Sheet
- Quick Timer/PCLaw Timers
- Create Bill/Quick Bill/Release Bill
- Calendar/Appointment Sheet
- Matter Opening Balances
- Phone Call Manager
- Matter Manager > Time/Ledger tabs.

Time entries are included on the Comparative Time Analysis according to their posted date. Fee adjustments are included on the report according to the date of the invoice. Write-offs of fees are included on the report according to the date of the write-off.

The Common Tab

Pull-down menu:

Reports > Productivity > Comparative Time Analysis > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

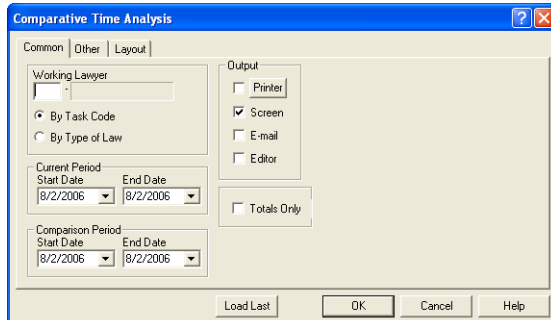


Exhibit 6-68. The Common tab of the Comparative Time Analysis report.

Working Lawyer: To view fee values for a specific working lawyer, type or select the lawyer.

By Task Code: To categorize fee values by task code for each working lawyer, select this option.

By Type of Law: To categorize fee values by type of law for each working lawyer, select this option.

Current Period: Complete the following as required:

Start Date: To select the start of the first comparison period, select the date.

End Date: To select the end of the first comparison period, select the date.

Comparison Period: Complete the following as required:

Start Date: To select the start of the second comparison period, select the date.

End Date: To select the end of the second comparison period, select the date.

Totals Only: To view only the Firm Totals section of the report, select this check box.

- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Productivity > Comparative Time Analysis > Other Tab

The Other tab displays report options that may not be as frequently used.

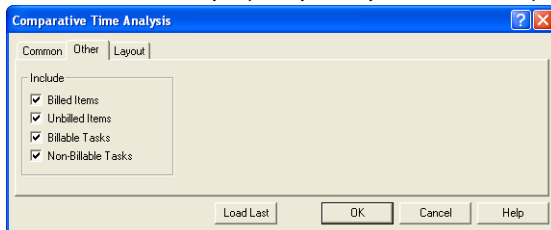


Exhibit 6-69. The Other tab of the Comparative Time Analysis report

Include Allocations: Select at least one item and one task:

- Billed Items: To include time entries that are billed, select this check box.
- Unbilled Items: To include time entries that are yet to be billed, select this check box.
- Billable Tasks: To include time entries assigned a billable task code, select this check box.
- Non-Billable Tasks: To include time entries assigned a non-billable task code, select this check box.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Comparative Time Analysis report compares time values by working lawyer for two selected periods.

| Task Code No. Description | Current Period: Dec 1/2006 - Dec 31/2006 | | | | Comparative Period: Nov 1/2006 - Nov 30/2006 | | | |
|------------------------------|--|---------------|-----------------|---------------|--|---------------|-----------------|---------------|
| | Hours | ¥Lvyr | Amount | ¥Lvyr | Hours | ¥Lvyr | Amount | ¥Lvyr |
| C.Lee | | | | | | | | |
| BW - Billable Work | 162.00 | 82.23 | 20980.00 | 99.48 | 208.00 | 99.76 | 41600.00 | 100.04 |
| NBW - Non-Billable Work | 35.00 | 17.77 | 10.00 | 0.05 | 0.50 | 0.24 | 0.00 | 0.00 |
| WD - Write Down | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -46.87 | -0.11 |
| WU - Write Up | 0.00 | 0.00 | 100.00 | 0.47 | 0.00 | 0.00 | 30.00 | 0.07 |
| Total - C.Lee | 197.00 | 100.00 | 21090.00 | 100.00 | 208.50 | 100.00 | 41583.13 | 100.00 |

Exhibit 6-70. An excerpt from the Comparative Time Analysis report

- Task Code: This column appears only when By Task Code is selected under the Common tab. All task codes used by each working lawyer is listed under that lawyer.
- Type of Law: This column appears only when By Type of Law is selected under the Common tab. All task codes used by each working lawyer is listed under that lawyer.
- Description: Displays the full description for the task code or type of law.

- Hours:** Displays the hours posted during the selected period. A separate column is provided for both the Current and Comparison period.
- % Lwyr:** This column, adjacent the Hours column, displays the hour value of each task code or type of law as a percentage, to the total hours for the working lawyer. The Firm Totals section the total hours for each working lawyer, as a percentage, of the total hours for the firm.
- Amount:** Displays time and fee entries, fee adjustments, and write-downs to fees posted during the selected period. A separate column is provided for both the Current and Comparison period.
- % Lwyr:** This column, adjacent the Amount column, displays the fee value by task code or type of law as a percentage of the total value for the working lawyer. The Firm Totals section displays the total fee value by working lawyer as a percentage of the total fee value of the firm.

Drill Down

The Comparative Time Analysis allows drill down on the following areas:

| Drill down on | Opens the following window |
|---------------|----------------------------|
| Hours | Time Listing |
| Amount | Time Listing |
| Firm Totals | Time Listing |

Exhibit 6-71. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Comparative Time Analysis Report

The chart below lists PCLaw reports that reconcile to the Comparative Time Analysis report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Comparative Time Analysis | Reconciles to | | Additional comments |
|---------------------------|---------------------------|-------------------------------------|---|
| Hours | Time Listing | Summary by {section name} > Hours | For working lawyer, type of law, task code, and firm. Select Both in Options section. |
| | Time Summary | Summary by Working Lawyer > Hours | For working lawyer, type of law, task code, and firm. Select Both in Options section. Include Billed, Unbilled, Billable, and non-billable tasks. |
| | Time Utilization Analysis | Month > Total Hours > | For working lawyer, task code, and firm. For calendar month only. Include Billed, Unbilled, Billable, and Non-billable tasks. |
| Amount | Client Fees Listing | (Fees > Unbilled) + (Fees > Billed) | Include Billed, Unbilled, Billable and Non-billable tasks. |

The Comparative Time Analysis does not reconcile to the Client Ledger or Client Summary for the latter two reports provide totals by matter and not by working lawyer, task code or type of law.

The Comparative Time Analysis does not reconcile to the Time Listing or Time Summary for time values as the latter reports do not include write offs in as part of fees.

The Comparative Time Analysis does not reconcile to the Billable Time Summary by Working Lawyer for Hours or Amount for the Comparative Time Analysis report includes non-billable tasks and write-off in its hours and fee values.

The Comparative Time Analysis does not reconcile to the Collection Summary for the Collection Summary includes only billed hours and fee values.

The Comparative Time Analysis does not reconcile to the Client WIP, Billing, & Collection Summary for billed fees on the Client WIP report is presented by responsible lawyer.

The Comparative Time Analysis does not reconcile to the Lawyer WIP, Billing, & Collection Summary for the Lawyer WIP report is created by fee credit lawyer and does not include non-billable tasks that are unbilled.

The Comparative Time Analysis does not reconcile to the Firm Cash & Fee Summary for the Comparative Time Analysis report includes fee values according to the date the fee was posted, not when the fee is billed. This is inconsistent with the Fees Billed column on the Firm Cash & Fee Summary.

Daily Time Summary

The Daily Time Summary displays billable, non-billable, and total hours for one full calendar month by the individual working lawyer. The Summary by Working Lawyer gives a total for billable and non-billable hours, the number of unique days that time is docketed and the average number of hours for each day.

What Entries Appear on the Report

Hours appearing on the Daily Time Summary are added from one of the following features:

- Time Sheet
- Calendar/Appointment Sheet
- Quick Timer/PCLaw Timers
- Phone Call Manager.
- Create Bill > Details Button

Unbilled hours appearing on the Daily Time Summary can be modified from one of the following features:

- Register > Time/Ledger tabs
- Global Change Time
- Matter Manager > Time/Ledger tabs.

The Common Tab

Pull-down menu: Reports > Productivity > Daily Time Summary > Common Tab

The Common tab contains the most frequently used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

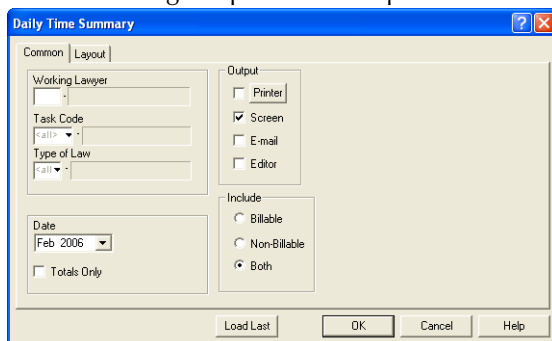


Exhibit 6-72. The Common tab of the Daily Time Summary

Working Lawyer: To view hours for a working lawyer, select the lawyer.

Task Code: To view hours for a specific task code, type or select the code.

Type of Law: To view hours for a specific type of law, select the law type.

Date: Select the month to view.

Totals Only: To view category totals and the Summary by Working Lawyer section, select this check box.

Include: Select one of the following options:

Billable: To display only time entries with a billable task code, select this option.

Non-Billable: To display only time entries with a non-billable task code, select this option.

Both: To display all time entries, select this option.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Daily Time Summary displays hours by working lawyer divided into billable, non-billable, and total categories.

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
|----------------|-----------------|-------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Working Lawyer | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| | Billable | | | | | | | | | | | | | | | |
| DV - D.Villa | 5.00 | * | * | * | 6.00 | 6.00 | * | * | 6.00 | * | * | 4.00 | 0.25 | 4.00 | * | |
| | * | 5.00 | 5.00 | 2.00 | * | 10.00 | 9.00 | 8.00 | 23.00 | 12.00 | 13.00 | 8.00 | * | 12.00 | 6.00 | 10.00 |
| EB - E.Bud | 6.00 | * | * | * | 6.00 | 4.00 | 4.00 | 1.00 | * | * | * | 7.00 | 4.00 | * | 2.00 | |
| | * | 4.00 | * | 2.00 | 6.00 | 2.00 | * | * | * | 6.00 | 10.00 | * | * | 12.00 | 6.00 | 4.00 |
| DE - D.Bind | 7.00 | * | * | * | 5.00 | 7.00 | 5.00 | 5.00 | 6.00 | * | * | * | 4.00 | * | * | |
| | * | 3.00 | 268.00 | 8.00 | * | 4.00 | 2.00 | * | * | * | 12.00 | * | * | * | 1.00 | 12.00 |
| SK - S.Kid | 4.00 | * | * | * | 4.00 | 10.00 | * | 10.00 | 4.00 | * | * | 5.00 | * | 9.00 | 2.00 | |
| | * | 1.00 | 8.00 | * | * | 7.00 | * | 11.00 | 4.00 | * | * | 10.00 | 15.00 | 10.00 | 1.00 | 15.00 |
| Total: | 22.00 | 0.00 | 0.00 | 0.00 | 21.00 | 27.00 | 9.00 | 16.00 | 16.00 | 0.00 | 0.00 | 16.00 | 8.25 | 13.00 | 4.00 | |
| | 0.00 | 13.00 | 281.00 | 12.00 | 6.00 | 23.00 | 11.00 | 19.00 | 27.00 | 18.00 | 35.00 | 18.00 | 15.00 | 34.00 | 14.00 | 41.00 |

Exhibit 6-73. An excerpt from the Daily Time Summary

Working Lawyer: Each working lawyer displays billable, non-billable, and hours categories. Each lawyer is represented in a double rowed column. There is a separate total for each day for each category.

The Daily Time Summary report includes the following summary section:

| Summary Title | Appears when |
|---------------------------|-----------------|
| Summary by Working Lawyer | Always appears. |

Exhibit 6-74. Table of the summary section provided by the Daily Time Summary and when it appears

Drill Down

The Daily Time Summary allows drill down in the following areas:

| Drill down on | Opens the following window |
|---------------|----------------------------|
| daily hour | Detailed Time Listing |

Exhibit 6-75. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Daily Time Summary

The chart below lists PCLaw reports that reconcile to the Daily Time Summary, and the item that can be reconciled. The reports must be run with identical dates and parameters.

| Daily Time Summary | Reconciles to | | Additional comments |
|-----------------------------------|---------------------------|-----------------------------------|--|
| Total Hours > Total | Time Listing | Hours > Total | Select Options > Time Entry. |
| | Time Summary | Hours/Day Reported > Total | Select Options > Time Entry. |
| Summary by Working Lawyer > Total | Client Fees Listing | Summary by Working Lawyer > Total | Daily or monthly totals. |
| | Time Utilization Analysis | Monthly > Total | For firm or working lawyer for month only. |
| | Firm Cash & Fee Summary | Hours > This Month | For firm or working lawyer for month only. |

Exhibit 6-76. Table displaying the different reports and their sections that reconcile to the Daily Time Summary

Time Utilization Analysis

The Time Utilization Analysis displays hours in a monthly calendar format by each working lawyer. Totals are given per month for a 12 month period. Hours are divided into billable and non-billable categories for each lawyer, with sub-totals.

What Entries Appear on the Report

Hours included on the Time Utilization Analysis are added from the following features:

- Time Sheet
- Quick Timer/PCLaw Timers
- Create Bill > Details Button
- Calendar/Appointment Sheet
- Phone Call Manager.

Hours included on the Time Utilization Analysis can be modified from the following features:

- Global Change Time
- Register > Time/Ledger tabs
- Matter Manager > Time/Ledger tabs.

The Common Tab

Pull-down menu:

Reports > Productivity > Time Utilization Analysis > Common Tab

The Common tab contains the most frequently used options on any PCLaw report.

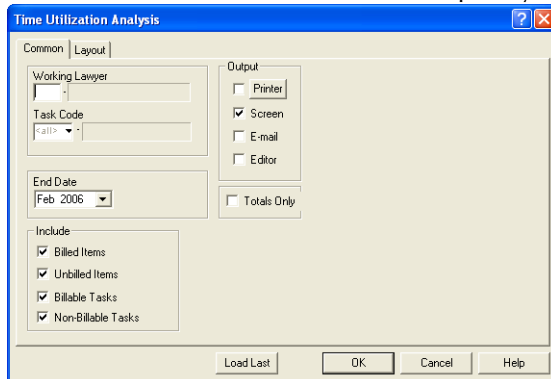


Exhibit 6-77. The Common tab of the Time Utilization Analysis

Working Lawyer: To view hours for a working lawyer, select the lawyer.

Task Code: To view hours for a specific task code, type or select the code.

Date: Select the final month for the 12 month view.

Include: Select at least one item and one task:

Billed Items: To display only billed hours, select this check box.

Unbilled Items: To display only unbilled hours, select this check box.

Billable Tasks: To display only hours with a billable task code, select this check box.

Non-Billable Tasks: To display only hours with a non-billable task code, select this check box.

Totals Only: To view category totals and the Summary by Working Lawyer section, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Time Utilization Analysis displays hours by working lawyer then by task code.

| Task Code | Sep 02 | Oct 02 | Nov 02 | Dec 02 | Jan 03 | Feb 03 | Mar 03 | Apr 03 | May03 | Jun 03 | Jul 03 | Aug 03 | Total Hr |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| Billable/Non-Billable Tasks By Working Lawyer | | | | | | | | | | | | | |
| CLM - C. MacLean | | | | | | | | | | | | | |
| Billable Work | 200.00 | 180.00 | 192.00 | 212.00 | 230.00 | 175.00 | 230.00 | 230.00 | 35.00 | 211.50 | 208.00 | 162.00 | 2265.50 |
| Total Billable | 200.00 | 180.00 | 192.00 | 212.00 | 230.00 | 175.00 | 230.00 | 230.00 | 35.00 | 211.50 | 208.00 | 162.00 | 2265.50 |
| Non-Billable Work | 15.00 | 12.00 | 17.00 | 24.00 | 14.00 | 32.00 | 18.00 | * | * | * | 0.50 | 35.00 | 167.50 |
| Total Non-Billable | 15.00 | 12.00 | 17.00 | 24.00 | 14.00 | 32.00 | 18.00 | 0.00 | 0.00 | 0.00 | 0.50 | 35.00 | 167.50 |
| Total Hours | 215.00 | 192.00 | 209.00 | 236.00 | 244.00 | 207.00 | 248.00 | 230.00 | 35.00 | 211.50 | 208.50 | 197.00 | 2433.00 |
| % Billable | 93.02 | 93.75 | 91.87 | 89.83 | 94.26 | 84.54 | 92.74 | 100.00 | 100.00 | 100.00 | 99.76 | 82.23 | 93.12 |
| % Non-Billable | 6.98 | 6.25 | 8.13 | 10.17 | 5.74 | 15.46 | 7.26 | 0.00 | 0.00 | 0.00 | 0.24 | 17.77 | 6.88 |

Exhibit 6-78. An excerpt from the Time Utilization Analysis report

Task Code: Each lawyer is listed separately. Task codes are sub-categorized under each lawyer as being billable or non-billable. Individual task codes are listed under these sub-categories.

Hours for all task codes are displayed and totalled under the monthly headings. Billable and non-billable hours as a percent of total hours are also provided.

The Time Utilization Analysis report includes the following summary sections:

| Summary Title | Appears when |
|--|-----------------|
| Firm Summary | Always appears. |
| Summary of Billable/Non-billable Hours by Working Lawyer | Always appears. |

Exhibit 6-79. Table of the summary sections provided by the Time Utilization Analysis and when they appear

Drill Down

The Time Utilization Analysis allows drill down on the follow area:

| Drill down on | Opens the following window |
|---------------|----------------------------|
| Monthly hours | Detailed Time Listing |

Exhibit 6-80. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Time Utilization Analysis

The chart below lists PCLaw reports that reconcile to the Time Utilization Analysis, and the item that can be reconciled. The reports must be run with identical dates and parameters.

| Time Utilization Analysis | Reconciles to | | Additional comments |
|---------------------------|-------------------------|-----------------------------------|--|
| Total Hours > Total | Time Listing | Hours > Total | Select Options > Time Entry. |
| | Time Summary | Hours/Day Reported > Total | Select Options > Time Entry. |
| Monthly > Total | Client Fees Listing | Summary by Working Lawyer > Total | Run report for month. |
| | Daily Time Summary | Summary by Working Lawyer > Total | For firm or working lawyer for month only. |
| | Firm Cash & Fee Summary | Hours > This Month | For firm or working lawyer for month only. |

Exhibit 6-81. Table displaying the different reports and their sections that reconcile to the Time Utilization Analysis

Unbilled Time & A/R Summary by Working Lawyer

The Unbilled Time & A/R Summary by Working Lawyer displays unbilled time and fees, and time and fees that has been billed but not yet collected. Information is grouped by matter for each working lawyer. A summary sections are provided for working and responsible lawyers. Use this report to determine the billing status of time and the collection status of time and fees.

The Unbilled Time & A/R Summary also displays unbilled fees.

What Entries Appear on the Summary

Unbilled time values appear on the Unbilled Time & A/R Summary by Working Lawyer through the following features:

- Time Sheet
- Calendar/Appointment Sheet
- Quick Timer/PCLaw Timers
- Phone Call Manager.

Billed and Uncollected Fees values are modified on the Unbilled Time & AR Summary by Working Lawyer report through one of the following features:

- Receive Payment
- Change/Write-off Bill
- Create Bill/Quick Bill/Release Bill.

Fee adjustments and fee write-downs after the time of billing are included on the report as part of the billed value. Receive Payments reduce the Billed but Uncollected Fee Total regardless of the report period.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Productivity > Unbilled Time & A/R Summary by Working Lawyer > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

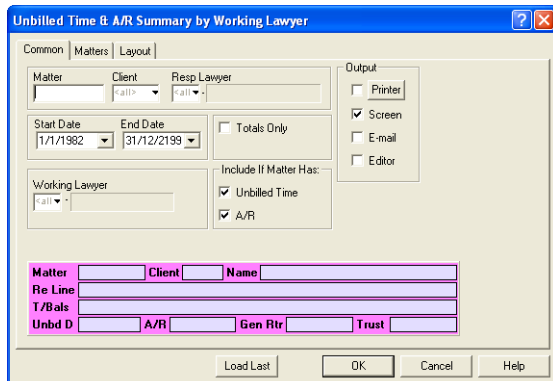


Exhibit 6-82. The Common tab of the Unbilled Time & A/R Summary by Working Lawyer

- Matter:** To view the unbilled time value for a single matter, type or select the matter nickname.
- Client:** To view the unbilled time value for matters belonging to a specific client, type or select the client name.

- Resp Lawyer: To view unbilled time values for matters assigned to a specific responsible lawyer, type or select the lawyer.
- Start Date: To view unbilled time on or after a specific date, select the date.
- End Date: To view unbilled time on or prior to a specific date, select the date.
- Totals Only: To view only the Summary by Working Lawyer and the Summary by Responsible Lawyer sections, select this check box.
- Working Lawyer: To view only unbilled time values for one working lawyer, type or select the lawyer.
- Include if matter has: Select one or both of the following:
 - Unbilled Time: To view only time values for matters that have unbilled time, select this check box.
 - A/R: To view only time values for matters that have an A/R balance, select this check box.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Unbilled Time & A/R Summary by Working Lawyer report displays unbilled time values and billed but not collected time and fees by matter for each working lawyer.

| Client Name | Matter | Description | Res Lwyr | Hours | Unbilled Value | Matter Total | Billed and Uncollected Fees | Wkg Lawyer | Matter Total |
|-------------------|--------|---------------|----------|--------------|----------------|----------------|-----------------------------|------------|----------------|
| Lawyer: S.Stanica | 60 | Didier, S. | SS | 10.00 | 5000.00 | 5000.00 | 695.00 | | 764.28 |
| | 52 | Sibbald, L. | SS | 0.00 | 0.00 | 0.00 | 1105.60 | | 1105.60 |
| | | Total: | | 10.00 | 5000.00 | 5000.00 | 1800.60 | | 1869.88 |

Exhibit 6-83. An excerpt from the Unbilled Time & AR Summary by Working Lawyer

Information for each working lawyer is provided under its own heading.

- Client Name: Displays the client last and first name or the client firm name.
- Matter: Displays the matter nickname.
- Description: Displays the matter description as it appears in Matter Manager.
- Res Lwyr: Lists the responsible lawyer for each matter.
- Hours: Displays time in hours posted by the working lawyer during the period that the report was created.
- Value: Displays time values posted by the working lawyer during the period that the report was created.
- Matter Total: For Unbilled, displays the total value for time posted by all working lawyers for the period that the report was created.

Wkg Lawyer: Displays the dollar value for time and fees posted by the working lawyer, fee adjustments at the time of billing and write-off of fees after the time of billing, that were allocated to the working lawyer. The value is reduced by Receive Payments applied to the invoice, regardless of when the payment occurs.

Matter Total: For Billed and Uncollected, displays value for time and fees, fee adjustments at the time of billing, and write-off of fees after billing for all working lawyers. The value is reduced by Receive Payments applied to the invoice, regardless of when the payment occurs.

Billed fee values, fee adjustments, and write-downs are included on the report according to the A/R date of the invoice.

The date of the write-down is not taken into consideration when including write-downs on the report.

All payments applied to the outstanding A/R total are included in the balance, even if the payment is made after the report period end date.

Drill Down

The Unbilled Time & A/R Summary allows drill down for the following areas:

| Drill down on | Opens the following window |
|-------------------------------|--|
| Matter information | Matter Manager |
| Unbilled section | Work-in-Progress report for the working lawyer |
| Wkg Lawyer | Client Fees Listing for matter |
| Matter Total | Billing (Fees) Journal for matter and responsible lawyer |
| Summary by Working Lawyer | Unbilled Time & A/R Summary by Working Lawyer for the working lawyer |
| Summary by Responsible Lawyer | Unbilled Time & A/R Summary by Working Lawyer for the responsible lawyer |

Exhibit 6-84. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Unbilled Time & A/R Summary by Working Lawyer Report

The chart below lists PCLaw reports that reconcile to the Unbilled Time & A/R Summary by Working Lawyer, and the item on the report that can be reconciled.

| Unbilled Time & A/R Summary by Working Lawyer | Reconciles to |
|---|---------------------------|
| Hours | not a reconcilable amount |
| Value | not a reconcilable amount |
| Wkg Lawyer | not a reconcilable amount |
| Matter Total | not a reconcilable amount |

Exhibit 6-85. Table displaying the non-reconciling sections of the Unbilled Time & A/R Summary by Working Lawyer

The Unbilled Time & A/R Summary by Working Lawyer does not reconcile to the Time Listing, Lawyer WIP, Billing, & Collection Summary or Comparative Time Analysis for Hours or Value for the latter reports do not separate billed and unbilled time.

The Unbilled Time & A/R Summary by Working Lawyer does not reconcile to the Time Summary or Time Utilization Analysis for Hours or Value, for transactions that are billed after the end of the report period are still considered billed on the latter reports.

The Unbilled Time & A/R Summary by Working Lawyer does not reconcile to the Client Fees Listing, Work-In-Progress or Client WIP, Billing, & Collection Summary for Unbilled Value, for the Unbilled Time & A/R Summary report includes only time entries.

The Unbilled Time & A/R Summary by Working Lawyer does not reconcile to the Billing (Fees) Journal, Receivables by Client, Collection Summary, Client WIP, Billing, & Collection Summary or Lawyer WIP, Billing, & Collection Summary for Billed and Uncollected Fees. Billable time values for these reports do not include payments made after the end date of the report period, whereas the Unbilled Time & A/R Summary does include post-dated payments.

Matters Opened Summary

The Matters Opened Summary displays the number of matters opened by month for a 12 month period. Values are provided for each lawyer, as client introducing, responsible, and assigned lawyer.

What Entries Appear on the Report

Matter values are compiled on the Matters Opened Summary through the following features:

- New Matter
- Matter Manager > Billing tab.

Split matters are assigned the same client introducing, responsible, and assigned lawyers as the main matter. Matter introducing lawyers are not assigned.

The Common Tab

Pull-down menu:

Reports > Productivity > Matters Opened Summary > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

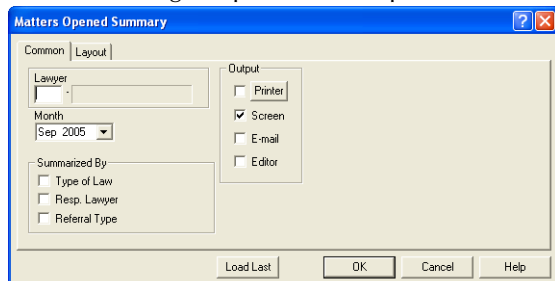


Exhibit 6-86. The Common tab of the Matters Opened Summary

Lawyer: To display matter counts for a single lawyer, type or select the lawyer.

Month: To set the end of the twelve month period, select the month and year.

Summarize By: If preferred, select one or more of the following:

Type of Law: To include a Summary by Type of Law section, select this check box.

Resp. Lawyer: To include a Summary by Responsible Lawyer section, select this check box.

Referral Type: To include a Summary by Referral Type section, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Matters Opened Summary provides an overview of matters opened for a twelve month period.

| Lawyer | Nov /02 | Dec /02 | Jan /03 | Feb /03 | Mar /03 | Apr /03 | May/03 | Jun /03 | Jul /03 | Aug /03 | Sep /03 | Oct /03 |
|--------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| JWH - J.White | | | | | | | | | | | | |
| Introducing: | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 8 | 1 | 7 | 3 | 1 |
| Responsible: | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 8 | 1 | 7 | 3 | 1 |
| Assigned: | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 10 | 1 | 7 | 3 | 1 |
| Firm Total: | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 8 | 1 | 7 | 3 | 1 |

Exhibit 6-87. An excerpt from the Matters Opened Summary

A column for each month indicates the number of matters opened during that month. Values are given for each lawyer in their role of client introducing, responsible, and assigned lawyer.

Lawyer: Displays lawyer nickname and name.

Total: Provides the number of unique matters that the lawyer has been assigned to a minimum of one of the three lawyer categories.

Firm Total: Provides the total number of matters opened in each month.

The Matters Opened Summary does not include any summary sections.

Drill Down

The Matters Opened Summary allows drill down in the following areas:

| Drill down on | Opens the following window |
|--|--|
| Matter value for client introducing lawyer | List of Clients for the selected lawyer as client introducing lawyer |
| Matter value for responsible lawyer | List of Clients for the selected lawyer as responsible lawyer |
| Matter value for assigned lawyer | List of Clients for the selected lawyer as assigned lawyer |

Exhibit 6-88. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Matters Opened Summary

The Matters Opened Summary does not display any accounting information thus cannot reconcile to other accounting reports. However, matters opened can be compared to other reports.

| Matters Opened Summary | Reconciles to | | Additional comments |
|------------------------------|---|------------------------------|--|
| Introducing | Lawyer WIP, Billing, & Collection Summary | Matters > Introd | For lawyer and firm. For calendar month only. |
| Responsible | Lawyer WIP, Billing, & Collection Summary | Matters > Opened | For lawyer and firm. For calendar month only. |
| Monthly > Responsible Lawyer | List of Clients | Firm Summary > Total Matters | Run the List of Clients for an individual responsible lawyer for a single month, or for full calendar months and compile the monthly Firm Totals on the Matters Opened Summary |
| Monthly > Firm Total | List of Clients | Firm Summary > Total Matters | Run the List of Clients for a single month, or for full calendar months and compile the monthly Firm Totals on the Matters Opened Summary. |

Lawyer Budgeting Report

Lawyer Budgeting report displays budget comparisons in the Lawyer Budgeting and Lawyers and Rates formats, showing actual work done, fees billed, and payments received.

What Entries Appear on the Report

Budget figures on the Lawyer Budgeting report are added from the following features:

- Lawyer Budgeting
- Lawyers and Rates > Budget Figures.

Items included when Budget vs. Worked is selected are added from the following features:

- Time Sheet/Fee Sheet
- Quick Timer/PCLaw Timers
- Phone Call Manager
- Calendar/Appointment Sheet
- Matter Opening Balances (for all comparisons).

Items included when Budget vs. Billed is selected are added from the following features:

- Create Bill/Release Bill
- Quick Bill
- Change/Write Off Bill.

Items included when Budget vs. Collected is selected are added from the following features:

- Receive Payment
- General Retainer (once billed).

Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Productivity > Lawyer Budgeting Report > Common Tab |
|------------------------|---|

The Common tab contains the most frequently used options on any PCLaw report.

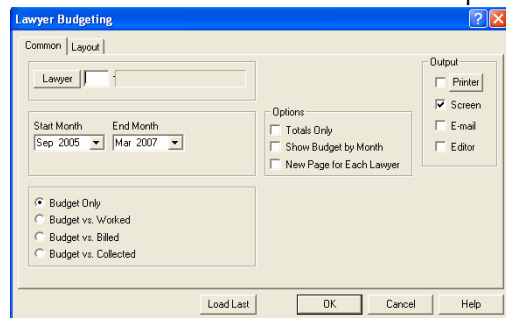


Exhibit 6-89. The Common tab of the Lawyer Budgeting report

Lawyers: To create the report for one or more lawyers, click this button or leave the field blank to run the report for all lawyers.

Start Month: To view budget figures starting in a given month, select the date.

End Month: To view budget figures up to a specific month, select the date.

Budget Only: To view budget figures only, select this option.

Budget vs. Worked: To compare budget figures to work completed, regardless of whether or not it has been billed, select this option.

Budget vs. Billed: To compare budget figures to billed fees, select this option.

Budget vs. Collected: To compare budget figures to payments received, select this option.

Options: If preferred, select one or more of the following:

Totals Only: To display lawyer totals only, select this check box.

Show Budget by Month: To view by Lawyer Budgeting format, select this check box.

When the options is not checked, the report appears in Lawyers and Rates format.

New Page for Each Lawyer: To print each lawyer on a separate page, select this check box.

- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Lawyer Budgeting report can be run in Budget Only, Budget vs. Worked, Budget vs. Billed, and Budget vs. Collected formats. Each format is described separately.

Budget Only

The Budget Only option displays only the hours and amounts entered through the Lawyer Budgeting and the Lawyers and Rates features.

| Lawyer | Month | Hours Budget | Value Budget |
|--------|--------------|---------------|-----------------|
| DB - | | | |
| | Jul | 155.00 | 31000.00 |
| | Aug | 165.00 | 33000.00 |
| | Total | 320.00 | 64000.00 |

Exhibit 6-90. The Lawyer Budgeting report displaying budgeted hours and time value only

Budget vs. Worked

The Budget vs. Worked option displays the hours and amounts entered through the Lawyer Budgeting and the Lawyers and Rates features and compares them to actual hours worked and the value of both time and fees worked.

- Variance: Displays differences between budget and fees posted. Positive values indicate the budget is exceeded.
- Var %: Displays the difference as a percentage.

| Lawyer | Month | Hours | | | | Value | | | |
|--------|--------------|---------------|---------------|--------------|---------------|-----------------|-----------------|------------------|----------------|
| | | Budget | Worked | Variance | Var % | Budget | Worked | Variance | Var % |
| DB - | | | | | | | | | |
| | Jul | 155.00 | 112.00 | -43.00 | -27.74* | 31000.00 | 11700.00 | -19300.00 | -62.26* |
| | Aug | 165.00 | 263.00 | 98.00 | 59.39* | 33000.00 | 27350.00 | -5650.00 | -17.12* |
| | Total | 320.00 | 375.00 | 55.00 | 17.19* | 64000.00 | 39050.00 | -24950.00 | -38.98* |

Exhibit 6-91. The Lawyer Budgeting report comparing budgeted hours and time values to actual time worked. Worked includes both unbilled and billed time and fees. Time can have a billable or non-billable task code. Fee adjustments and write-offs are not included as work.

Budget vs. Billed

The Budget vs. Billed option displays the hours and amounts entered through the Lawyer Budgeting and the Lawyers and Rates features and compares them to actual hours billed and the net value of the billing for the month.

- Variance: Displays differences between budget and fees billed. Positive values indicates the budget is exceeded.
- Var %: Displays the difference as a percentage.

| Lawyer | Month | Hours | | | | Value | | | |
|--------|--------------|---------------|---------------|--------------|---------------|-----------------|-----------------|------------------|----------------|
| | | Budget | Billed | Variance | Var % | Budget | Billed | Variance | Var % |
| DB - | | | | | | | | | |
| | Jul | 155.00 | 114.00 | -41.00 | -26.45* | 31000.00 | 11600.00 | -19400.00 | -62.58* |
| | Aug | 165.00 | 263.00 | 98.00 | 59.39* | 33000.00 | 36075.00 | 3075.00 | 9.32* |
| | Total | 320.00 | 377.00 | 57.00 | 17.81* | 64000.00 | 47675.00 | -16325.00 | -25.51* |

Exhibit 6-92. The Lawyer Budgeting report comparing budgeted hours and time values to actual time billed. The billed value includes fees on invoices with an A/R date for the month, any fee adjustments made during billing, and write-offs to invoices that were created during or prior to the month.

Budget vs. Collected

The Budget vs. Collected option displays the hours and amounts entered through the Lawyer Budgeting and the Lawyers and Rates features and compares them to monies received during the month that were applied to billing. Hour budgeting is not comparable to payments and is therefore not included on the report.

Variance: Displays differences between budget and payments collected. Positive values indicate the budget is exceeded.

Var %: Displays the difference as a percentage.

| Lawyer | Month | Budget | Value | | Var % |
|--------|--------------|-----------------|-----------------|------------------|----------------|
| | | | Collected | Variance | |
| DB - | | | | | |
| | Jul | 31000.00 | 11776.47 | -19223.53 | -62.01* |
| | Aug | 33000.00 | 35400.00 | 2400.00 | 7.27* |
| | Total | 64000.00 | 47176.47 | -16823.53 | -26.29* |

Exhibit 6-93. The Lawyer Budgeting report comparing budgeted hours and time values to payments collected. Collected includes general retainers applied on invoices created for the selected month and payments received during the month on invoices created during or prior to the report period.

Drill Down

The Lawyer Budgeting report allows drill down in the following areas:

| Drill down on | Opens the following window |
|------------------|----------------------------|
| Worked column | Time Listing |
| Billed columns | Billing (Fees) Journal |
| Collected column | Payment Allocation Listing |

Exhibit 6-94. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Report

Lawyers or months with zero budgets are not included on the report. Thereby worked, billed, and collected information for those lawyers or months are also excluded, making comparisons with other reports cognitional and difficult.

| Lawyer Budgeting | Reconciles to | | Additional comments |
|--------------------------|---|---|---|
| Worked (hours and value) | Time Listing | Summary by Working Lawyer | Run the Time Listing report for a single calendar month |
| Billed(value only) | Lawyer WIP, Billing, & Collection Summary | Billings > Fees + Write-offs > Fees | Hours value is not available |
| Collected | Payment Allocation Listing | Summary by Fee Credit Lawyer > Fee column | Payment Allocation Listing must be run for the same period. |
| | Lawyer WIP, Billing & Collection Summary | Collection > Fees | Gives values by monthly increments |

Exhibit 6-95. Table displaying the different reports and their sections that reconcile to the Lawyer Budgeting report

For **Budget vs. Worked**, worked hours cannot reconcile to the **Lawyer WIP, Billing, & Collection Summary** for non-billable hours are included on the Lawyer Budgeting report only.

For **Budget vs. Billed**, it is not possible to reconcile to the **Billing (Fees) Journal** since the Lawyer Budgeting report includes write-offs to invoices that were billed prior to the report period. Those write-offs are not included on the Billing (Fees) Journal since the affected invoice does not fall into the report period.

7

Non-Accounting Reports

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| Research Listing | 254 |
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Non-Accounting Report Overview

| | Report | Run the Report By... | What it Does |
|--|-----------------------|--|--|
| <div style="display: flex; flex-direction: column; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-bottom: 5px;">Use Document Manager</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-bottom: 5px;">Administrator access required</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; margin-bottom: 5px;">PCLaw, PCLaw Plus, PCLawPro, and PCLawPro Enterprise</div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold;">must be enabled</div> </div> | Contact Listing | matter/client lawyer firm name | Lists contacts and their addresses, phone numbers and e-mail addresses. |
| | Appointment Listing | matter/client lawyer appointment code location code | Lists activities from the calendar in a report format. |
| | Appointment Schedule | matter/client lawyer appointment code location code | Displays activities in a calendar format. |
| | Document Listing | matter/client contact user document type | Provides a list of documents saved to PCLaw, with corresponding description, matter and contact information. |
| | Research Listing | matter/client/ lawyer contact user research type | Provides a list of research conducted in PCLaw, with corresponding description, matter and URL information. |
| | File Conflict List | client/vendor/ contact name client last name billing last name matter description memos | Provides a list of possible matches to names of new clients, contacts, or vendors. |
| | User Security Listing | active user inactive user user name | Provides a list of users and assigned rights within PCLaw |

Exhibit 7-1. Table listing non-accounting reports, their defining parameters, and what the report displays

Appointment Listing

The Appointment Listing displays Calendar and Notes information in a report format. The report shows what is due for a specified reminder date or due date and can include one or more of appointments, to do's, or notes. The user has a choice of viewing only uncompleted or completed events, or both.

What Entries Appear on the Listing

Events listed on the Appointment Listing are added or modified through the following features:

- Calendar/Appointment Sheet
- Notes
- Matter Manager > Appointments tab
- New/Change Appointment
- Register > Appointments tab
- Phone Call Manager
- Phone Calls > Create To Do button.

The Common Tab

Pull-down menu: Reports > Appointment Listing > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

Exhibit 7-2. The Common tab of the Appointment Listing

- Matter:** To display events associated with a single matter, type or select the matter nickname.
- Client:** To display events associated with matters belonging to a specific client, type or select the client number.
- Lawyer:** To display events associated with a specific lawyer, type or select the lawyer nickname.
- Appt:** To display events assigned a specific appointment code, select the code.
- Location Code:** To display events assigned a specific location code, select the code.
- Start Date:** To view events on or after a specific date, select the date.
- End Date:** To view events on or before a specific date, select the date.

Date Range: Select one of the following:

- Due Date: To include all events with a due date falling within the specified date range, select this option.
- Reminder Date: To include all events with a reminder date falling within the specified date range, select this option.
- Both: To include all events with one or both of the due date or reminder date falling within the specified date range, select this option.

Sort By: Select one of the following:

- Client and Name: To list events in order by client number and matter nickname, select this option.
- Lawyer: To list events in order by lawyer nickname, select this option.
- Appt Code: To list events in order by appointment code, select this option.
- Location Code: To list events in order by location code, select this option.
- Due Date: To list events in order by due date, select this option.
- Reminder Date: To list events in order by reminder date, select this option.

Include: Select one or more of the following:

- Appointments: To include appointments on the report, select this check box.
- To Do's: To include to do's on the report, select this check box.
- Notes: To include notes on the report, select this check box.
- Phone Calls/Messages: To include calls and messages from the Phone Call Manager on the report, select this check box.

Include Completed Activities: To display both uncompleted events, and events marked as completed, select this check box.

Show Only Completed Activities: To display only events marked as completed, select this check box.

Include Corrected Entries: To display original events and their modifications, select this check box.

Contact: To show events for a single contact, click this button.
The Pop Up Help - Contacts window appears.

Clear: To clear the selected contact, click this button.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Appointment Listing provides a list of appointments, to do's, and note, including recurring events. Associated clients and matters are displayed, including client name and matter description.

| Lawyer | Due Date Remind Date | Action/Description | Start Location | Duration (Hrs.) | Completed | Client Matter | Name Description |
|--------|-------------------------|-----------------------|--------------------|--------------------|-------------|------------------|---------------------|
| JWH | Jan 5/2004 | Recurring appointment | 7:30a Bank | 0.50 | Jan 15/2004 | 6 6 | May, J. describe |
| JWH | Jan 6/2004 | Company Meeting | 9:00a Boardroom | 1.00 | | | |

Exhibit 7-3. An excerpt from the Appointment Listing

Lawyer: Displays the lawyer or lawyers to whom the event is assigned.

Due Date/Reminder Date: Displays due and reminder dates if applicable. Dates for events are not required.

Action/Description: Displays the contents of the Action box for appointments and to do's, and the contents of the notes box for notes.

Start: Displays the contents of the Start Time box for appointments and contents of the Time box for notes. To do's do not have start times.

Location: If the appointment or to do is assigned a location code, that code is displayed. Location codes are not mandatory. Notes cannot be assigned location codes.

Duration: Displays the duration of the appointment or to do. Notes do not have a duration option.

Completed: Indicates whether the appointment or to do has been marked as completed. Notes do not have a completed option.

Client, Name: Displays the client nickname and client last and first name or client name.

Matter, Description: Displays the matter nickname and description as it appears in Matter Manager

The Appointment Listing does not contain any summary sections.

Drill Down

The Appointment Listing allows drill down on the following areas:

| Drill down on | Opens the following window |
|-------------------|----------------------------|
| Appointment | Change Appointment |
| To Do | Change To Do |
| Note | Note |
| Phone Call | Change Phone Call |
| Recurring Entries | Change - Recurring Event |
| Linked Event | Change - Link Dates Event |

Exhibit 7-4. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling with Other Reports

As a non-accounting report, the Appointment Listing does not reconcile with other PCLaw reports.

Appointments and to do's listed on the [Appointment Listing](#) are also displayed on the [Appointment Schedule](#). Both reports must be produced for the same parameters, including date, for the same events to appear on each report. The Appointment Schedule may exclude information due to limitations of space.

Notes and Phone Calls appearing on the [Appointment Listing](#) are not included on the [Appointment Schedule](#).

Appointment Schedule

The Appointment Schedule displays appointment and to do information in a Calendar format. The schedule can be displayed in a daily, weekly, or monthly view beginning at the start date of the program. Events are displayed for a specified reminder date or due date.

What Entries Appear on the Schedule

Events listed on the Appointment Schedule are added or modified through one of the following features:

- Calendar/Appointment Sheet
- New/Change Appointment
- Matter Manager > Appointments tab
- Register > Appointments tab
- Phone Call Manager/Phone Calls > Create To Do button.

The Common Tab

Pull-down menu: **Reports > Appointment Schedule > Common Tab**

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

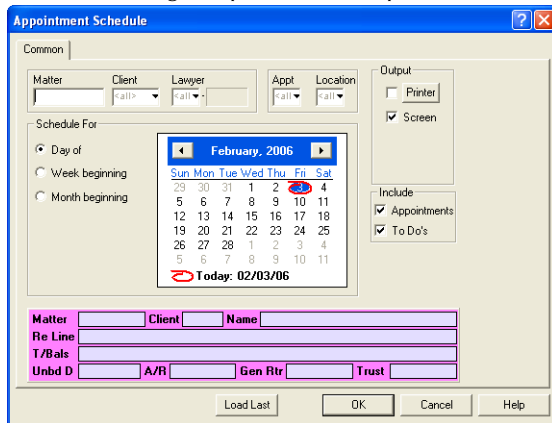


Exhibit 7-5. The Common tab of the Appointment Schedule

- Matter:** To display events associated with a specific matter, type or select the matter nickname. Matter information appears in the summary section at the bottom of the window.
- Client:** To display events associated with matters belonging to a specific client, type or select the client number.
- Lawyer:** To display events associated with a specific lawyer, type or select the lawyer nickname.
- Schedule For:** Select one of the following:
 - Day of:** To display events for a specific day, select this option.
 - Week beginning:** To display events for a seven day period, select this option.
 - Month Beginning:** To view events for a month long period, select this option.
 On the adjacent calendar, select the day to be displayed for a daily view, or the start date for a weekly or monthly view.
- Appointments:** To include appointments on the report, select this check box.
- To Do's:** To include to do's on the report, select this check box.
- Load Last:** To use the settings from the last time the report was created, click this button.
- OK:** To create the report, click this button.

The Report

The Appointment Schedule displays appointments and to do's in a calendar format.

| January 2004 | | | | | | | February 2004 | | | | | | |
|--------------|----|----|----|----|----|----|---------------|----|----|----|----|----|----|
| M | T | W | T | F | S | S | M | T | W | T | F | S | S |
| | | | 1 | 2 | 3 | 4 | | | | | | | 1 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 26 | 27 | 28 | 29 | 30 | 31 | | 23 | 24 | 25 | 26 | 27 | 28 | 29 |

January 22, 2004
Thursday
Test Canada v5

Page: 1

| | | |
|------|--------------|--------------|
| 7 am | JWH | 44 Priestman |
| | Closing Date | |

Exhibit 7-6. An excerpt from the Appointment Schedule

For the daily view, the date is displayed at the top center of the schedule. For a weekly or monthly view, the start and end dates are displayed.

The current month is displayed in the left header with the start date highlighted. The next calendar month is displayed in the right header.

The daily format is divided into half hour intervals. The weekly and monthly formats are divided into daily intervals.

The Appointment Schedule does not contain any summary sections.

Drill Down

The drill down feature is not available on the Appointment Schedule.

Contact Listing

The Contact Listing displays information and all associated matters for a contact. Contact name, address, type, e-mail and phone numbers are included on the report. If the contact is associated with a matter, the matter name, description, lawyers, type of law, billing rate, and date opened is displayed below the contact.

What Entries Appear on the Listing

Contacts listed on the report are added or changed using one of the following features:

- Contact Manager
- Matter Manager > Contacts tab
- New/Change Phone Call > Contact box
- New/Change Appointment
- New/Change To Do > Contact(s) button.

Contacts can be associated with matters, appointments, or time keepers.

The Common Tab

| | |
|------------------------|---|
| Pull-down menu: | Reports > Contact Listing > Common Tab |
|------------------------|---|

The Common tab contains the most widely used options on any PCLaw report.

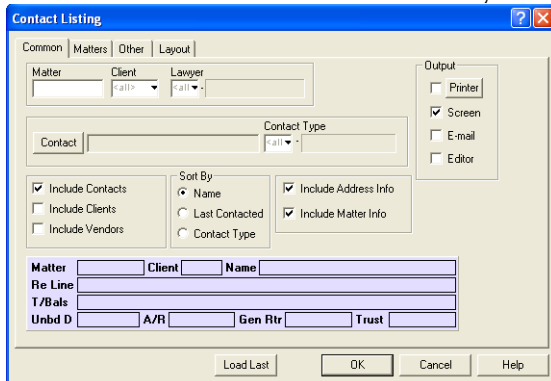


Exhibit 7-7. The Common tab of the Contact Listing

- Matter:** To list contacts associated with a specific matter, type or select the matter nickname.
- Client:** To list contacts associated with matters belonging to a specific client, type or select the client number.
- Lawyer:** To list contacts associated with a specific lawyer, type or select the lawyer nickname .
- Contact:** To view a specific contact, click this button.
The Contact Selection window appears.
Select the contact.
- Contact Type:** To list all contacts for a specific category, type or select the contact type.
- Include Contacts:** To include contacts on the report, select this check box.
- Include Clients:** To include clients on the report, select this check box.
- Include Vendors:** To include Vendors on the report, select this check box.
- Sort By:** Select one of the following:
- Name:** To list contacts in order by last name, select this option.
 - Last Contacted:** To list contacts in order according to the date of the appointment or to-do to which they were associated, select this option.
 - Contact Type:** To list contacts in order by type, select this option.
- Include Address Info:** To include contact address information on the report, select this check box.
- Include Matter Info:** To include matters associated with each contact, select this check box.

- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Other Tab

Pull-down menu: Reports > Contact Listing > Other Tab

The Other tab displays report options that may not be as frequently used.

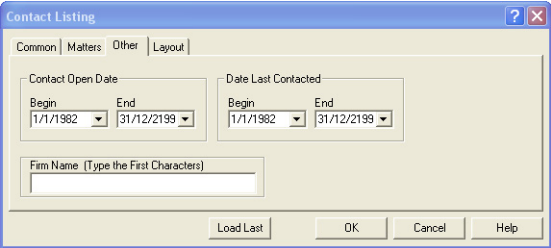


Exhibit 7-8. The Other tab of the Contact Listing

- Contact Date: Complete the following as required:
 - Begin: To list contacts added on or after a specific date, select the date.
 - End: To list contacts added on or before a specific date, select the date.
- Date Last Contacted: Complete the following as required:
 - Begin: To list contacts associated with appointments or to-do's that were scheduled on or after a specific date, select the date.
 - End: To list contacts associated with appointments or to-do's that were scheduled on or prior to a specific date, select the date.
- Firm Name: To list contacts matching a specific firm name, type the beginning characters of the name.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The Contact Listing provides a list of contacts and any associated matters. Contacts include relevant information such as address, phone numbers, type and lawyer. Matters include matter description, assigned and responsible lawyers, billing rates and date opened. Both contact descriptions and matter information can be suppressed on the report.

| Client | Name | Matter | Description | Cross Reference | File Location | Maj Clnt | Int | Lwyr | Law | Type | Rate | Assg | Res | Open Date | Business | Fax | Home | Phone | Cont. cell |
|--------|-------------------------------|-----------------|-------------|-----------------|---------------|----------|-----|------|-----|------|------|------|-----|-----------|----------|-----|------|-------|------------|
| 1 | Amana | | | | | 100 | | JWH | | | | | | | bus | fax | home | | |
| | address line 1 address line 2 | | | | | | | | | | | | | | | | | | |
| | city, province, CODE | | | | | | | | | | | | | | | | | | |
| | 1 | matter 1 | | | | lit | A | JWH | JWH | | | | | 6/12/2003 | | | | | |
| | | Cross Reference | | aaa | | | | | | | | | | | | | | | |
| | Contact, Johnny M. | | | | | | | | | | | | | | | | | | |
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Exhibit 7-9. Excerpt from the Contact Listing

- Name: Displays the contact last and first name or the contact firm name.
 - Address: Displays the contact address. This column is optional.
 - E-mail: Displays the contact's business e-mail address.
 - Matter: Displays the nickname of all matters associated with the contact. This column is optional.
 - Description: Displays the associated matter description as it appears in Matter Manager. This column is optional.
 - Contact Type: Displays the contact type assigned to the contact.
 - Lawyer: Displays the lawyer associated with the contact.
 - Business/Fax/Home: Displays the business phone number, business fax number, and home phone number for the client.
 - Law Type: Displays the type of law assigned to the associated matter. This column is optional.
 - Rate: Displays the default billing rate for the associated matter. This column is optional.
 - Res: Displays the responsible lawyer for the associated matter. This column is optional.
 - Open Date: Displays the date the associated matter was opened. This column is optional.
- The Contact Listing does not contain any summary sections.

Drill Down

The Contact Listing allows drill down on the following areas:

| Drill down on | Opens the following window |
|---------------------|------------------------------------|
| Contact information | Open Contact > Contact Information |
| Matter information | Open Matter > Main tab |

Exhibit 7-10. Table displaying fields where drill down is enabled and the reports or features that are opened

User Security Listing

The User Security Listing displays users, their groups, and what access they have to PCLaw menu items, matters, and bank accounts. A user requires rights to Security to create the report.

User Security Listing Window

Pull-down menu: **Options > Administrator > Security > Report button**

Run the User Security Listing from the Security Setup window, by clicking the Reports button and clicking Yes to the succeeding PCLaw prompt.

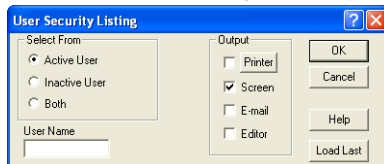


Exhibit 7-11. The User Security Listing selections window

Select From: Select one of the following:

Active Users: To view only current users, select this option.

Inactive Users: To view only users that have been removed from the Security Setup window, select this option.

Both: To view both active and inactive users, select this option.

User Name: To view rights for one user only, type the name of the user.

Load Last: To use the settings from the last time the report was created, click this button.

OK: To create the report, click this button.

The Report

The User Security Listing provides a list of users and assigned rights. Rights are indicated as having some or all.

| User | Groups Member Of | Menu Items | Modified Cash User Security Listing Access | | | | Internet Lic. # | Status |
|------|----------------------|------------|--|--------------|------------|------|-----------------|--------|
| | | | Matters | General Bank | Trust Bank | | | |
| D | Option Group | All | All | All | All | None | | |
| 1 | Time Only group | Some | All | All | All | None | | |
| 2 | Phone Call Manager 0 | Some | All | All | All | None | | |

Exhibit 7-12. An excerpt from the User Security Listing

Groups Member Of: Lists all the groups to which the user is a member.

Menu Items: Indicates if the user has access to all or some of the menu items.

Matters: Indicates whether the user has access to all matters or some due to restrictions under the Matter tab of Advanced Security Settings.

General Bank: Indicates if the user has access to all general bank accounts or some due to restrictions on the Bank Accounts tab of Advanced Security Settings.

Trust Bank: Indicates if the user has access to all trust bank accounts or some due to restrictions on the Bank Accounts tab of Advanced Security Settings.

Internet License: Indicates if the user is assigned a Web Timer license.

Status: Indicates whether the user has an active or inactive status in the Web Timer Manager.

The User Security Listing does not contain any summary sections.

File Conflict List

The File Conflict List provides a list of clients, matters, contacts, or vendors that match a given search name. Information is presented to determine if a possible conflict of interest exists between the search name and any of the created matches.

The File Conflict list is produced only when performing a Conflict Search. The Conflict Search window is located on the File > Client pull-down menu.

Users can also click the Conflict button in the New Client and New Matter windows.

What Entries Appear on the Report

Matches listed on the File Conflict list are pulled from the following locations, depending on the criteria selected when performing the search.

- New Client/Client Manager (client first name, client last name, firm name, memos, attention line)
- New Matter/Matter Manager (client first name, client last name, firm name, billing last name, second billing address last name, matter description, memos, attention line)
- New Vendor/Open Vendor (vendor last name, vendor firm name, attention line)
- New Contact/Contact Manager (contact last name, contact firm name, attention line)
- Memorized Transactions (payees).

Producing the File Conflict List Report

| | |
|------------------------|--|
| Pull-down menu: | File > Client > Conflict Search |
|------------------------|--|

The File Conflict List is created through the Conflict Search window.

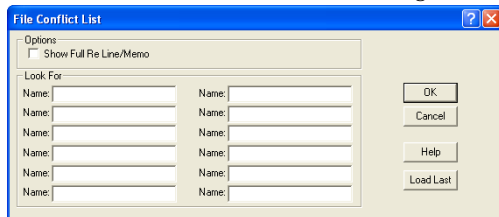


Exhibit 7-13. The Conflict Search window

Name: Type the information for the requested search.

Show Full Re Line/Memo: To show more than the first 255 characters of the re line or memo, select this check box.

The Report

The File Conflict List can only be produced from the Conflict Search window. The report does not appear elsewhere in PCLaw.

Potential conflicts found on search for: law

| Reference Field | Record Type | Memo Context | Contacts | |
|-----------------|-------------------|--------------|----------|------------|
| | | | Resp | Matter Num |
| Law Name | Client | Law PC | | |
| | Client for Matter | KE | Law-001 | Law-001 |

Exhibit 7-14. An excerpt from the File Conflict List

Conflicts found on search for: {name}: Each search criteria is found under its own sub-heading. This is further divided into more detailed entities, such as Contacts, Accounting, Time Dockets, Calendar, Documents, and Notes.

Reference: Displays the nickname for matching contacts, clients, matters, or vendors or the entry number for data entry matches, document, or event matches.

Record Type: Indicates the entity from which the match occurs.

| | |
|---------------------|---|
| <u>Contacts:</u> | Lists all matches of persons, such as a contact, client, matter, or vendor. |
| <u>Memo:</u> | Displays the first 75 characters of the memo as it appears on the Summary tab of Matter Manager. If Show Full Re Line/Memo is enabled, the entire memo text is displayed. |
| <u>Field:</u> | Displays the area within the person that contains the match. |
| <u>Context:</u> | Displays how the search item appears within the field. |
| <u>Resp Lawyer:</u> | Displays the responsible lawyer for any matching matters. |
| <u>Matter Num:</u> | Displays the matter nickname for any matching matters. If the match is a client, the field within the associated matter is listed. |
| <u>Calendar:</u> | Lists all matches for appointments and to do's. |
| <u>Date:</u> | Displays the date of the event. |
| <u>Explanation:</u> | Displays the explanation or action field for the event. |
| <u>Field:</u> | Displays the area within the event that contains the match. |
| <u>Context:</u> | Displays how the search item appears within the field. |
| <u>Notes:</u> | Lists all matches for notes. |
| <u>Date:</u> | Displays the date of the note. |
| <u>Details:</u> | Displays the first 80 characters of the Note text field. If Show Full Re Line/Memo is enabled, the entire note is displayed. |
| <u>Field:</u> | Displays the area within the note that contains the match. |
| <u>Context:</u> | Displays how the search item appears within the field. If the search item is within the note text, only the 80 characters surrounding the search item is displayed. |
| <u>Time Docket:</u> | Lists all matches for time and fee entries. |
| <u>Date:</u> | Displays the date of the transaction. |
| <u>Lwyr:</u> | Displays the working lawyer credited with the time entry. |
| <u>Task:</u> | Displays the assigned task code for the time entry. |
| <u>Explanation:</u> | Displays the first 80 characters of the Explanation text field. If Show Full Re Line/Memo is enabled, the entire explanation is displayed. |
| <u>Field:</u> | Displays the area within the time entry that contains the match. |
| <u>Context:</u> | Displays how the search item appears within the field. If the search item is within the explanation, only the 80 characters surrounding the search item is displayed. |
| <u>Accounting:</u> | Lists all matches for financial entries, including general/ trust bank, billing, or a/p. |
| <u>Field:</u> | Displays the area within the transaction that contains the match. |
| <u>Context:</u> | Displays how the search item appears within the field. If the search item is within the explanation, only the 80 characters surrounding the search item is displayed. |
| <u>Documents:</u> | Lists all matches to documents added to PCLaw. |
| <u>Matter Num:</u> | Displays the matter nickname to whom the document is assigned. |
| <u>Description:</u> | Displays the first 80 characters of the description that appears in the PCLaw document window. If Show Full Re Line/Memo is enabled, the entire description is displayed. |

Drill Down

The File Conflict List does not provide the drill down option.

Research Listing

The Research Listing displays research items performed and saved in PCLaw. The report can be created by matter, client, lawyer, user, or research type. Text contained in the general description cab also be referenced. Items can be sorted by matter, research date, or entry order.

How Items are Included on the Listing

Items displayed on the Research Listing are added through one of the following features:

- LexisNexis Research
- Matter Manager > Research tab
- Document Manager > Research tab

The Common Tab

Pull-down menu: Reports > Research Listing > Common Tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

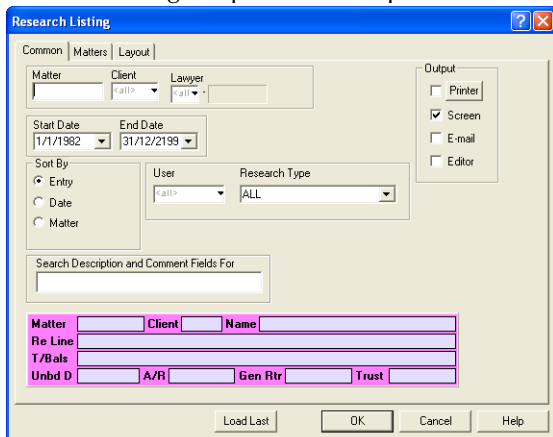


Exhibit 7-15. Research Listing selection window displaying the Common tab

- Matter:** To list items assigned to a single matter, select the matter nickname.
- Client:** To list items assigned to matters of a specific client, select the client number.
- Lawyer:** To list items associated with a specific lawyer, type or select the lawyer nickname.
- Sort By:** Select one of the following:
- Entry:** To list items in order that they were added in PCLaw, select this option.
 - Date:** To list items in order by the date, select this option.
 - Matter:** To list items in order by matter nickname, select this option.
- User:** To list items researched by a specific user, type or select the user.
- Search Type:** To list items displayed belonging to a specific category of search, select one of Research, Case, Statute, or Sheppards.
To not restrict research by category, select All.
- Search Description and Categories Fields:** To list only items containing specific text in the Description or Memo boxes, type the text.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Research Listing provides a list of items in PCLaw, associated matters, URL addresses and other research properties. The appearance of the report does not change no matter how the report is sorted.

| Matter | URL Date | User | Type | Description Memos |
|---------|---|-------|----------|---|
| ANI-001 | https://www.lexis.com/xlink?source=STATES;STCTS&search Aug 9/2005 | ADMIN | RESEARCH | Description for Research Project Memo for Research project |

Exhibit 7-16. The Document Listing report

- Matter: Displays the Matter nickname assigned on the Lexis Research window.
- URL: Displays the web page address where the resource item was sourced.
- Date: Displays the date selected on the Lexis Research window.
- User: Displays the staff member who conducted the research.
- Type: Displays the research category selected.
- Description: Displays the comments typed in the Memo box on the Lexis Research window.
- Memos: Displays information typed in the Description box on the Lexis Research window.

The Research Listing does not contain any summary sections.

Drill Down

Drilling down on the first line of any research item on the Research Listing opens the Lexis Research window.

Document Listing

The Document Listing displays documents, e-mails, and precedents in PCLaw. Documents can be sorted by name, type, matter and other criteria. The report format can be selected to list just the matter, name, description and comment, or all document property information. The report can be further refined to show only one or a combination of documents, e-mails, and precedents. Searches can be performed to find documents containing a certain word or phrase within the document name, description, or body.

How Documents are Included on the Listing

Documents on the Document Listing are added or modified through the following features:

- Document Manager
- Matter Manager > Docs tab
- Contact Manager > Documents tab
- New Document
- Microsoft Word
- Windows Explorer
- Microsoft Outlook.

Documents must be associated with matters. Associating documents with contacts is optional, however, even if there is a contact association, a matter association is still required.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Document Listing > Common Tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

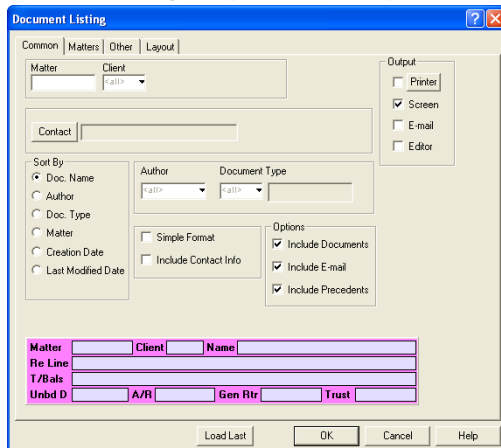


Exhibit 7-17. Document Listing selection window displaying the Common tab

- Matter:** To list documents associated with a specific matter, type or select the matter nickname.
- Client:** To list documents associated with matters assigned to a specific client, type or select the client number.
- Contact:** To view documents associated to one or more contacts, click this button. The Contact Selection window appears.
- Sort By:** Select one of the following:
- Doc Name:** To list documents in order by document name, select this option.
 - Author:** To list documents in order by the user who added the document to PCLaw, select this option.
 - Doc Type:** To list documents in order by document type, select this option.

- Matter: To list documents in order by matter nickname, select this option.
- Creation Date: To list documents in order by the date they were added in PCLaw, select this option.
- Last Modified Date: To list documents in order by the last date the document was modified, select this option.
- Author: To list documents created by a specific user, type or select the user.
- Document Type: To list a specific document type, type or select the nickname.
Although document property values such as author and creation date are assigned by default when the document is added to PCLaw, these values can be modified at any time.
- Simple Format: To display only the matter nickname, document name, document description, and comments on the report, select this check box.
- Include Contact Info: To display the name of any contacts associated with the document, select this option.
- Options: Select one or more of the following:
 - Include Documents: To include documents on the report, select this option.
 - Include E-mail: To include e-mails on the report, select this option.
 - Include Precedents: To include precedents on the report, select this option.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Other Tab

Pull-down menu: [Reports > Document Listing > Other Tab](#)

The Other tab displays report options that are not be as frequently used as those under the Common tab.

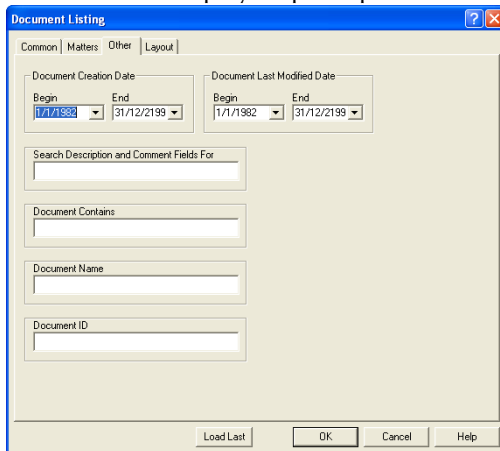


Exhibit 7-18. Document Listing sections window, Other Tab displayed

Document Creation Date: Complete the following as required:

- Begin: To list documents associated with a matter on or after a specific date, type or select the date.
- End: To list documents associated with a matter on or prior to a specific date, type or select the date.

Date Last Documented: Complete the following as required.

Search Description and Comments Fields For: To list only documents containing word or string in the Description or Comments boxes, type the text.

Document Contains: To list only documents containing a word or string in the document body, type the text.

Document Name: To list only documents containing a word or string in the name or document, type the text.

Document ID: To list documents matching a specific ID number, type the number.
The document ID box searches only for exact matches, and not for a string of characters that might exist within a document ID. For example, when searching for 12, a document with ID 123 will not be included on the report.

OK: To create the report, click this button.

The Report

The Document Listing provides a list of documents in PCLaw, associated matters, and other document properties according to how the report is created.

| Matter | Document Name | Description |
|----------------------------------|-------------------|--|
| Doc Type | Author | Law Type |
| Creation Date | Last Modified | Comments |
| 4500 | creditcardaccount | Description field for a document |
| Scan | ADMIN re | Mar 4/2004 Mar 4/2004 Comment field for a document |
| Associated Contacts: K.Arando | | |

Exhibit 7-19. Excerpt from the Document Listing

Matter: The matter nickname nickname always appear on the report regardless of the format selected. If Simple Format is selected, it is one of only four items included on the report.

Document Name: The document name always appear on the report regardless of the format selected. If Simple Format is selected, it is one of only four items included on the report.

Description: Displays the document description as it appears in Document Properties. The Description always appear on the report regardless of the format selected. If Simple Format is selected, it is one of only four items included on the report.

Comments: Displays the comment as it appears in Document Properties. Comments always appear on the report regardless of the format selected. If Simple Format is selected, it is one of only four items included on the report.

If Simple Format is not selected. the following information is included on the report:

Doc Type: Displays the document type nickname.

Author: Displays the user who added the document to the matter.

Law Type: Displays the type of law of the matter.

Creation Date: Displays the date the document was associated to the matter.

Last Modified: Displays the date the document was last changed.

If Include Contact Info is selected, the following information is included on the report:

Associated Contacts: Displays the name of contacts associated with the document. The first and last name of the contact appears, providing Display As Person is selected for the contact. The firm name appears if Display As Corporation is selected for the contact.

Drill Down

Drilling down on any information on the Document Listing with the exception of Contact Name will open the Change Document Properties window. Drill down is not available for the contact name.

8

Month-End Reports

| | |
|---|------------|
| Month End Report Overview | 260 |
| G/L Reconciliation Report | 261 |
| Cash Flow Planner | 266 |
| Bank Reconciliation Report | 270 |

Month End Report Overview

| Report | Run the Report By... | What it Does |
|----------------------------|----------------------------|--|
| G/L Reconciliation report | report month | Compares journal balances to their associated control accounts at month end. |
| Cash Flow Planner | report month | Provides a list of cash on hand, aged A/P, A/R, and Work-in-Progress, bills sent, and cash received for one month. |
| Bank Reconciliation report | bank reconciliation period | Lists statements of reconciliation to the bank statement, bank journal, and optionally provides an outstanding items list. |

not available for Mobile Modules

All PCLaw versions
All Countries

Exhibit 8-1. Table listing month end reports, their defining parameters, and what the report displays

G/L Reconciliation Report

The G/L Reconciliation report compares PCLaw journals with both client ledger balances, and the journals' g/l control accounts. If there is a discrepancy between the journal and either the ledger or the control account, the amount is displayed on the report. The report is created for a specific point in time, and is detailed to the accounting method utilized for the set of books.

What Entries Appear on the Report

Trust bank values are calculated from the following features:

- Data Entry > Trust Bank (all features)
- Billing > Trust-to-General Transfer.

General bank values are calculated from the following features:

- Data Entry > General Bank > {all features}
- Process Payable.
- New Payable > Pay Now

Accounts receivable values are calculated from the following features:

- Create Bill/Release Bill
- Quick Bill
- Receive Payment
- Change/Write Off Bill.

Only Accrual systems reconciles the journal and ledger balances to the general ledger. Modified Cash and Cash systems do not use the general ledger to track receivables.

Values for Client Disb Recov (1210), for Accrual systems, and Client Disb Expense (5010) for Modified Cash systems are calculated from the following features:

- General Bank > Check
- Expense Recovery
- General Retainer
- New Payable
- Create Bill/Quick Bill/Release Bill (*for Accrual systems only*)
- Change/Write off Bill (*for Modified Cash systems only*)
- Receive Payment (*for Modified Cash systems only*).

Client Disbursement Expense (5010) is not a reconcilable account for Cash systems.

For Accrual systems only: Accounts payable values are calculated from the following features:

- New/Open Payable
- General Bank > Check
- Process Payable.

For firms using GST : GST values are calculated from the following features:

- General Bank > Check
- Change/Write Off Bill
- Create Bill/Quick Bill/Release Bill.

General ledger values on the G/L Reconciliation report are modified with their corresponding journals through any of the above listed features, and through the following features:

- G/L Adjustment
- Correct G/L Adjustment
- G/L Opening Balances.

Transactions created through the Request Check or Request Bill features do not affect the G/L Reconciliation report until the check or bill is released.

The Report Selection Window

Pull-down menu:

Reports > G/L Reconciliation Report

The report selection window appears when selecting the report from a menu or Quick Step.

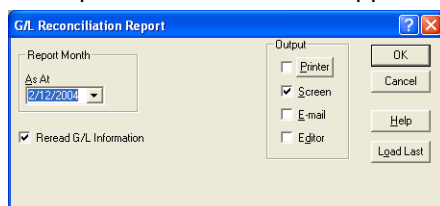


Exhibit 8-2. The G/L Reconciliation Report selection window

As Is: To view journal, client ledger, and G/L balances at a specific point in time, type or select the date.

Reread G/L Information: To have PCLaw reread the general ledger for transactions entered since the last time a statement was created, select this check box.

It is recommended that this box be always checked.

Load Last: To use the settings from the last time the report was created, click this button.

OK: To create the report, click this button.

The Report

The G/L Reconciliation report provides a comparison of journal, client ledger, and general ledger balances for a particular point in time.

| Journal Account | Client | Balances | | Differences | |
|----------------------------|----------|----------|----------|----------------|-------------|
| | | Journal | G/L | Client/Journal | Journal/G/L |
| Trust Bank | | | | | |
| 1100 - Trust Bank Acct 1 | 77924.00 | 77924.00 | 60924.00 | | 17000.00 |
| 1101 - Trust Bank Acct 2 | 500.00 | 500.00 | 0.00 | | 500.00 |
| 2100 - Trust Funds Owed | 78424.00 | 78424.00 | 60924.00 | | 17500.00 |
| General Bank | | | | | |
| 1000 - Gen Bank Acct 1 | | 15146.98 | 15146.98 | | |
| 1001 - Gen Bank Acct 2 | | 0.00 | 0.00 | | |
| 1098 - Petty Cash | | 0.00 | 0.00 | | |
| Accounts Receivable | | | | | |
| 1200 - Accounts Receivable | 13747.98 | 13981.98 | 13747.98 | -234.00 | 234.00 |
| 1210 - Client Disb Recov | 1168.04 | | 1063.29 | 104.75 | |
| Accounts Payable | | | | | |
| 2000 - General Liabilities | | 1000.00 | 1000.00 | | |
| GST | | | | | |
| 2400 - GST Payable | | 1403.55 | 1403.55 | | |

Exhibit 2: G/L Reconciliation report - Accrual Accounting method shown.

Trust Bank

This section displays the balances of individual trust bank accounts up to and including the date displayed in the heading of the report. A separate balance is provided for each account.

Client: Provides the balance of each trust account as they appear on the Client Trust Listing.

Trust Funds Owed Provides the sum of all trust accounts on the G/L Reconciliation report as they appear on the Client Trust Listing.

Journal: Provides the balance of each trust account as they appear on the Trust Bank Journal.

Trust Funds Owed: Provides the sum of all trust accounts on the G/L Reconciliation report, as they appear on the Trust Bank Journal.

G/L: Provides the end balance of all trust G/L accounts on the General Ledger.

Trust Funds Owed: Displays the end balance of Trust Funds Owed (2200), and is not the sum of the G/L balances as they appear on the G/L Reconciliation report.

Client/Journal: Compares the Client Trust Listing and the Trust Bank Journal.

Journal/G/L: Compares the Trust Bank Journal to the end balance of the respective trust bank control accounts on the General Ledger and also compares the sum of all bank balances to the end balance of Trust Funds Owed (2200).

General Bank

This section displays the balances for all general bank accounts up to and including the date displayed in the heading of the report. A separate balance is provided for each account. A total for each bank count is not provided. There is no corresponding client ledger comparison for the general bank.

- Journal: Provides the balance of individual general bank account as they appear on the General Bank Journal.
- G/L: Provides the end balance of each general bank control account on the General Ledger.
- Journal/G/L: Compares the General Bank Journal to the end balance of the respective general bank control accounts on the General Ledger.

Accounts Receivable

(1200) Account Receivable: Provides the balance of the Client Ledger and the Billing (Fees) Journal up to the end date of the report. Payments received after the end date are not included on the report. Modified Cash and Cash accounting systems do not use the general ledger to track receivables.

- Client: Provides the A/R Balance that appears in the Firm Totals section of the Client Ledger when produced for all matters.
- Journal: Provides the Outstanding balance that appears in the Firm Totals section of the Billing Fees Journal when produced for all matters.
- G/L: Provides the end balance of Accounts Receivable (1200).
- Client/Journal: Compares the Firm Totals of the Client Ledger's A/R Balance to the Billing Fee Journal's Outstanding balance.
- Journal/G/L: *For Accrual systems only:* Compares the Firm Totals > Outstanding balance on the Billing Fees Journal to the end balance of Accounts Receivable (1200).
- Client Disb Recov: *For Accrual systems only:* Provides the balance of the Client Ledger up to the end date of the report. Items that are billed after the end date of the report are still included as an unbilled cost.
- Client: Provides the sum of CHE and RECOV balances that appear in the Firm Totals section of the Client Ledger.
- G/L: Provides the end balance of Client Disb Recov (1210).
- Client/Journal: Compares sum of the Firm Totals > CHE and RECOV balances of the Client Ledger to the end balance of Client Disb Recov (1210).

Client Disb Recov: *For Modified Cash systems only:* Provides the balance of unbilled disbursements plus disbursements billed but not yet payed, less unallocated general retainers and compares this balance to the general ledger. Payments received or retainers applied after the end date of the report are not included in the calculation of the balance.

- Client: Provides the CHE and RECOV balances that appear in the Firm Totals section of the Client Ledger. It adds the Disb balance from the Total column in the Billing Fees Journal's Firm Summary section. Finally it deducts the balance of general retainers that have not yet been applied, as displayed under the Firm Totals of the Client Ledger.
- G/L: Provides the end balance of Client Disb Recov (1210).
- Client/Journal: Compares the disbursement calculation described in Client to the end balance of Client Disb Recov (1210).

For Cash systems only: Client Disb Expense (5010) is not a reconcilable balance since as an expense account, its balance is allocated to net income at the close of each year. Therefore Client Disb Expense (5010) does not appear on the G/L Reconciliation report.

Accounts Payable

For Accrual systems only: This section compares the Payable Listing report to General Liabilities (2000). Payables processed after the end date of the report do not affect the end balance of the report.

Journal: Displays the total of payables outstanding as it appears on the Firm Totals line of the Payable Listing.

G/L: Displays the end balance of General Liabilities (2000).

Journal/G/L: Compares the Firm Totals line of the Payable Listing to the end balance of General Liabilities (2000).

For Modified Cash and Cash systems: Outstanding payables are not tracked in the general ledger. Therefore this section is not included on the G/L Reconciliation report for either accounting method.

GST

For firms collecting GST only: This section compares the General Reconciliation balance on the GST journal to the end balance of GST Payable (2400).

Journal: Displays the General Reconciliation balance of the GST Journal.

G/L: Displays the end balance of GST Payable (2400).

Journal/G/L: Compares the General Reconciliation balance of the GST Journal to the end balance of GST Payable (2400).

Reconciling the G/L Reconciliation Report

The chart below lists the core journals, client ledgers, and general ledger accounts that reconcile to the G/L Reconciliation report, and the item on the report that can be reconciled.

| G/L Reconciliation | Reconciles to | | Additional comments |
|---|----------------------|---|--|
| Trust Bank > Client <i>(individual bank accounts)</i> | Client Trust Listing | Firm Totals by Accounts > Account Balance <i>(for individual accounts)</i> | Run Trust Listing from 1/1/82 to the end date of the G/L Reconciliation. report should be for all matters and can be for Firm Totals only. |
| Trust Bank > Client <i>(trust funds owed line)</i> | Client Trust Listing | Firm Totals by Accounts > Account Balance > Firm totals. | Run Trust Listing from 1/1/82 to the end date of the G/L Reconciliation. report should be for all matters and can be for Firm Totals only. |
| Trust Bank > Journal <i>(individual bank accounts)</i> | Trust Bank Journal | Bank Account Summary > Balance <i>(for individual accounts)</i> | Run journal for the end date of the G/L Reconciliation report. |
| Trust Bank > Journal <i>(trust funds owed line)</i> | Trust Bank Journal | Bank Account Summary > Balance > Total | Run journal for the end date of the G/L Reconciliation report. Report should be for all bank accounts. |
| Trust Bank > G/L <i>(individual bank accounts)</i> | General Ledger | Closing Balance - Trust Bank Acct # | Run ledger for the month that includes the end date of the G/L Reconciliation report, up to the end date only. |
| Trust Bank > G/L <i>(trust funds owed line)</i> | General Ledger | Closing Balance - Trust Funds Owed | Run ledger for the month that includes the end date of the G/L Reconciliation report, up to the end date only. |
| General Bank > Journal <i>(individual bank accounts)</i> | General Bank Journal | Bank Account Summary > Balance <i>(for individual accounts)</i> | Run journal for the end date of the G/L Reconciliation report. |

| G/L Reconciliation | Reconciles to | | Additional comments |
|---|--|--|--|
| General Bank > G/L (individual bank accounts) | General Ledger | Closing Balance - General Bank Acct # | Run ledger for the month that includes the end date of the G/L Reconciliation report, up to the end date only. |
| Accounts Receivable > Client (all accounting methods) | Client Ledger | Balances > A/R | Run ledger from 1/1/82 to end date of the G/L Reconciliation report. Report can be run for Firm Totals only. Refer to End Date line. |
| Accounts Receivable > Journal (all accounting methods) | Billing (Fees) Journal | Firm Summary > Total > Total | Run journal from 1/1/82 to end date of the G/L Reconciliation report. Report can be run for Firm Totals only. Refer to Firm Summary. |
| Accounts Receivable > G/L (for accrual accounting) | General Ledger | Closing Balance - Accounts Receivable | Run ledger for the month that includes the end date of the G/L Reconciliation report, up to the end date only. |
| Client Disb Recov > Client (for accrual accounting) | Client Ledger | Unbilled > Che + Unbilled > Recov | Run ledger for the month that includes the end date of the G/L Reconciliation report, up to the end date only. |
| Client Disb Recov > Client (for modified cash accounting) | Client Ledger + Billing (Fees) Journal | (from client ledger) Unbilled > Che + Unbilled > Recov - General Retainers + (from billing fees journal) Firm Summary > Total Disb | Run ledger from 1/1/82 to end date of the G/L Reconciliation report. Report can be run for Firm Totals only. Refer to End Date line. Run journal from 1/1/82 to end date of the G/L Reconciliation report. Report can be run for Firm Totals only. Refer to Firm Summary. |
| Client Disb Recov > G/L (for accrual & modified cash accounting) | General Ledger | Closing Balance - Client Disb Recov | Run ledger for the month that includes the end date of the G/L Reconciliation report, up to the end date only. |
| Accounts Payable > Client (for accrual accounting) | Payable Listing | Outstanding > Firm Totals | Run listing from 1/1/82 to end date of the G/L Reconciliation report. Report can be run for Firm Totals only. Refer to End Date line. Run for Unpaid or Both. |
| Accounts Payable > G/L (for accrual accounting) | General Ledger | Closing Balance - General Liabilities | Run ledger for the month that includes the end date of the G/L Reconciliation report, up to the end date only. |
| GST > Journal (for firms using GST) | GST Journal | General Reconciliation Balance | Run journal for the end date of the G/L Reconciliation report. |
| GST > G/L (for firms using GST) | General Ledger | Closing Balance - GST Payable | Run ledger for the month that includes the end date of the G/L Reconciliation report, up to the end date only. |

Exhibit 8-3. Table displaying the different reports that reconcile to the G/L Reconciliation report

Cash Flow Planner

The Cash Flow Planner offers a quick analysis of the short term cash flow of the firm. The report provides an inventory of cash on hand and cash received by the firm for a selected month. A summary of payables and receivables due is given, as well as current work-in-progress and invoices created during the month.

What Entries Appear on the Report

Cash on Hand values on the Cash Flow Planner are modified through the following features:

- General Check
- General Release Check
- General Bank-to-Bank Transfer
- Receive Payment
- General Retainer
- Firm Receipt
- New Payable > Pay Now
- Process Payable.

A/P values on the Cash Flow Planner are modified through the following features:

- New/Open Payable
- Process Payables
- General Check.

A/R values on the Cash Flow Planner are modified through the following features:

- Receive Payment
- Change/Write Off Bill
- Create Bill/Quick Bill/Release Bill.

Work-in-progress values on the Cash Flow Planner are modified through the following features:

- Time Sheet/Fee Sheet
- PCLaw Timers
- Calendar
- Phone Call Manager
- General Check
- Expense Recovery.

Bills Sent Month To Date values on Cash Flow Planner are modified through the following features:

- Create Bill
- Quick Bill
- Release Bill

Cash In Month To Date values on the Cash Flow Planner are modified through one of the following features:

- Trust-to-General Transfer
- Create Bill/Release Bill
- Quick Bill
- Receive Payment.
- General Retainer
- Firm Receipt

Transactions created through the Request Check or Request Bill features do not affect the Cash Flow Planner until the check or bill is released.

The Selection Window

| | |
|------------------------|---------------------------------------|
| Pull-down menu: | Reports > Cash Flow Planner |
|------------------------|---------------------------------------|

The report selection window appears when selecting a report from the pull-down menu or Quick Step.

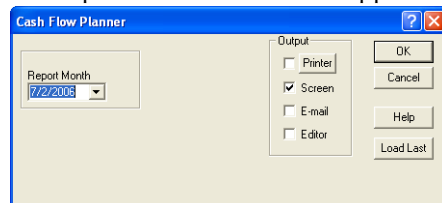


Exhibit 8-4. The report selection window for the Cash Flow Planner

Report Month: To view cash flow for a specific month, type or select the date.

Load Last: To use the settings from the last time the report was created, click this button.

OK: To create the report, click this button.

The Report

The Cash Flow Planner reports on the short term cash position of the firm.

| | | |
|-----------------------------------|------------|------------|
| Cash on Hand | | 1261840.44 |
| 1 - Local Savings and Loan | 1254553.44 | |
| 2 - Gen Bank Acct 2 | 3120.00 | |
| 3 - Gen Bank Acct 3 | 167.00 | |
| 4 - Petty Cash | 500.00 | |
| 5 - Account Name | 1600.00 | |
| 7 - Bank Account Compilation | -700.00 | |
| 8 - Teraview Deposit | 500.00 | |
| Accounts Payable | | 2468.00 |
| Due Now | 2468.00 | |
| Due In 7 Days | 0.00 | |
| Due In 8 - 30 Days | 0.00 | |
| Due Over 30 Days | 0.00 | |
| Accounts Receivable | | 920479.71 |
| Current | 91111.23 | |
| 31-60 Days | 166602.24 | |
| 61-90 Days | 300152.37 | |
| Over 90 Days | 362513.87 | |
| Work in Progress | | 27686.93 |
| Current | 11411.70 | |
| 31-60 Days | 16865.22 | |
| 61-90 Days | -1734.13 | |
| Over 90 Days | 1144.14 | |
| Bills sent month to date | | 51696.55 |
| Fees | 19727.00 | |
| Disbs | 23500.00 | |
| Taxes | 6469.55 | |
| Cash in month to date | | 12536.83 |
| Fees | 1950.00 | |
| Disbs | 0.00 | |
| Taxes | 9835.20 | |
| Retainer | 77.80 | |
| Firm | 673.83 | |
| Recurring entries Due this month: | | |
| Due Jun 21/2004 : Item 858 | ex | 100.00 |

Exhibit 8-5. An excerpt from the Cash Flow Planner

Cash on Hand: Displays the balances for all general bank accounts up to and including the date displayed in the heading of the report. Each bank account, including its account number, account name, and balance is included on the report. Post-dated checks and receipts are not included in the balance, even if the date falls within the report month.

Cash on Hand does not include balances for trust accounts, for trust funds are simultaneously a firm asset and liability and do not add to the short term equity of the firm. Only when trust funds are transferred into a general bank account, are the funds then included in the Cash on Hand balance.

Accounts Payable: Displays the balance for all outstanding payables, if the invoice date of the payable falls on or before the date displayed in the heading of the report. Payables and payments dated after the heading date are not included on the report, even if that date falls within the report month. Payable information is divided into periods, based on the heading date of the report minus the interval of days specified.

Accounts Receivable: Displays the balance for all outstanding receivables where the A/R date of the invoice falls on or before the date displayed in the heading of the report. Invoices and payments dated after the heading date do not affect the balance displayed on the report, even if they are dated within the report month. Receivable information is divided into periods, based on the heading date of the report minus the interval of days specified.

All write downs affect the Accounts Receivable value regardless whether the write down is dated prior to, during, or after the report month. Provisional write-offs do not affect the Accounts Receivable balance.

Work in Progress > Current: Balance includes total unbilled fees, disbursements and general retainers from 30 days prior to the date displayed in the report heading forward, including post dated items. Aged Work in Progress information is divided into periods based on the heading date of the report minus the interval of days specified.

If work in progress is billed, the invoice date is used to determine if the WIP is included in the displayed balance. If the invoice date is after the heading date, then the items are still considered unbilled and are included in the work in progress balance.

Bills sent month to date: Balance includes the dollar amount of fees, disbursements, and taxes included on invoices where the invoice A/R date is within the report month. The date that is displayed in the report heading has no bearing on the values displayed in this section.

Only write-offs dated within the report month on invoices with an A/R date within the report month affect the Bills sent month to date balance. Provisional write-offs do not affect the balance. The report heading date does not filter write-offs.

Cash in month to date: Balance includes receive payments, general retainers, and firm receipts received during the current month. Receive payment amounts are displayed according to how they are allocated to fees, disbursements and taxes. If a general retainer received during the report month is applied to a billing, the retainer amount is reduced and the appropriate fees, disbs, or taxes values are increased. The date that is displayed in the report heading do not filter the balances displayed in this section.

Recurring Entries due this month: Provides all recurring entries that contain a due date that falls within the report month.

The Cash Flow Planner does not have contain any summary sections.

Drill Down

The Cash Flow Planner does not support drill down on sections or balances that appear on the report.

Reconciling the Cash Flow Planner

The chart below lists PCLaw reports that reconcile to the Cash Flow Planner, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Cash Flow Planner | Reconciles to | | Additional comments |
|---|---|--|---|
| Cash on Hand (individual bank accounts) | General Bank Journal > Bank Account Summary | Account Balance | Run for all bank accounts with a start date of 1/1/82 and an end date as displayed in Header of Cash Flow Planner. |
| | Bank Balances | Balance | Select As of Today |
| Accounts Payable | Payable Listing | Firm Totals > Aging Categories | Run for all Vendors. Change Aging Categories to 1 = 1, 2 = 8, 3 = 30. For Include Invoices; select Unpaid. For Age By; select Until Due. For Payments Up To date, select date displayed in Header of Cash Flow Planner. |
| Bills sent month to date (Fees/Disbs/Taxes) | Billing (Fees) Journal | Firm Totals >(Fees/ Disb/Tax) | Run report for all matters, dated from the first day to the last day of the month. Include Write-offs |
| Cash in month to date (Fees/Disbs/Taxes) | Payment Allocation Listing | Total Payments/ Adjustments > (Fee Total/Disb/Tax) | Run report for all matters, dated from the first day to the last day of the month. Reports will only reconcile if there are no payment adjustments due to write-offs |

Exhibit 8-6. Table displaying the different reports and their sections that reconcile to the Cash Flow Planner

The Cash Flow Planner does not reconcile to the Receivables by Client report for Accounts Receivables for the Cash Flow Planner includes write-offs entered after the date of the report.

The Cash Flow Planner does not reconcile to the Lawyer WIP, Billing, & Collection Summary for Accounts Receivables for the Cash Flow Planner includes write-offs that are entered after the date of the report.

The Cash Flow Planner does not reconcile to the Client Summary for Work in Progress or Accounts Receivable as the Client Summary cannot be created for a single month.

The Cash Flow Planner does not reconcile to the Work-in-Progress report for Work in Progress, for the Cash Flow Planner still includes WIP that has been billed, providing the invoice date is after the heading date of the report. The Work-in-Progress report does not include WIP that has been billed at a future date.

The Cash Flow Planner does not reconcile to the Invoice Journal for Bills sent month to date, for the Cash Flow Planner may include write-offs in its values.

The Cash Flow Planner does not reconcile to the Client Ledger for Bills sent month to date as the Client Ledger would not include individual charges entered prior to the report month.

The Cash Flow Planner does not reconcile to the Collection Summary for Retainers as displayed the Cash in Month to Date section as the Cash Flow Planner reduces the retainer amount when a retainer is applied during the billing process. The Collection Summary does not adjust the retainer amounts.

There is not an equivalent report for reconciliation of Firm in the Cash in Month to Date section, as no other reports isolate that value.

Bank Reconciliation Report

The Bank Reconciliation report is produced from within the Bank Reconciliation module. The report displays cleared and outstanding checks and receipts, and possible differences between the actual and calculated bank statement and bank journal balances.

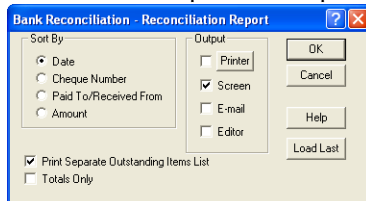
Producing Bank Reconciliation Reports

| | |
|-----------------------------|----------------------|
| Bank Reconciliation: | Report button |
|-----------------------------|----------------------|

Print the Bank Reconciliation report prior to saving the bank reconciliation and proceeding to the next period. It is not possible to reprint the Bank Reconciliation report for the reconciled period, after moving forward to the next period, unless you reopen the bank reconciliation.

The Bank Reconciliation report can only be created from within the Bank Reconciliation module, and only for the active session of the reconciled account.

PCLaw prompts you, when saving a reconciled account, to print the report for the current period. Ensure you have the most up to date report before proceeding.



Sort By: Select one of the following:

Date: To sort by item date, select this option.

Check Number: To sort by check or receipt number, select this option.

Paid To/Receive From: To sort by paid to or received from information, select this option.

Amount: To sort by item amount, select this option.

Print Separate Outstanding Items List: To print a list of outstanding items, select this check box.

Totals Only: To create a report without item details, select this check box.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Bank reconciliation report is displayed in three sections:

- bank statement reconciliation
- bank journal reconciliation
- outstanding items (if the report option is selected).

The Bank Statement Reconciliation Section

The statement reconciliation section compares the sum of marked items against the bank statement balance. The bank statement values are entered in the Select Account window or carried over from the previous bank reconciliation.

The Bank Statement Reconciliation section displays all marked checks, marked receipts, and New Errors entered for the period.

| Date | Paid To/Received From | Che# | Matter | Cheques | Receipts | Balance |
|--------------------------------------|------------------------------------|-------|--------|---------|----------|----------|
| *** Bank Journal Reconciliation *** | | | | | | |
| May 31/2003 | ENDING BALANCE ON BANK STATEMENT | | | | | 51250.00 |
| *** Outstanding Bank Errors(New) *** | | | | | | |
| May 30/2003 | Receipt Error | | | | 90.00 | |
| May 30/2003 | Check Error | | | -9.00 | | |
| | TOTAL OUTSTANDING BANK ERRORS(NEW) | | | -9.00 | 90.00 | -81.00 |
| *** Outstanding Cheques *** | | | | | | |
| May 30/2003 | Landlord | 00155 | | 700.00 | | |
| Apr 12/2003 | John Smith | 1 | | 1500.00 | | |
| | TOTAL OUTSTANDING CHEQUES | | | 2200.00 | | -2200.00 |
| *** Outstanding Receipts *** | | | | | | |
| May 21/2003 | Joan Doe | 00004 | 1 | | 400.00 | |
| | TOTAL OUTSTANDING RECEIPTS | | | | 400.00 | 400.00 |
| | CALCULATED BANK JOURNAL BALANCE | | | | | 49369.00 |
| | ACTUAL BANK JOURNAL BALANCE | | | | | 49369.00 |
| | DIFFERENCE | | | | | 0.00 |

Exhibit 8-7. The Bank Reconciliation report displaying the Bank Statement Reconciliation section

Calculated Statement Balance: Provides the sum of the bank statement opening balance as shown in the Select Account window, marked receipts, and New Errors, less marked checks.

Bank Statement: Displays the closing balance entered in the Select Account window.

Difference: Compares the difference between the calculated Marked Items balance and the actual balance of the bank statement. A difference of zero indicates the bank is reconciled to the statement. A positive or negative difference indicates an imbalance with the reconciliation that has occurred in the current period.

If there is a non-zero difference, confirm all checks and receipts are correctly marked or unmarked. All bank debit and credit memos are properly accounted for in PCLaw. All errors on the current bank statement are properly recorded.

Bank Journal Reconciliation Section

The Bank Journal Reconciliation section calculates a balance for the bank journal from information on the reconciliation and compares that to the actual bank journal balance. The bank journal values are pulled from the bank journal for the end date of the reconciliation as entered in the Select Account window.

| | | | | | | |
|----------------------------------|------------------------------------|-------|---|---------|--------|----------|
| *** Outstanding Items *** | | | | | | |
| *** Outstanding Bank Errors(New) | | | | | | |
| May 30/2003 | Receipt Error | | | | 90.00 | |
| May 30/2003 | Check Error | | | -9.00 | | |
| | TOTAL OUTSTANDING BANK ERRORS(NEW) | | | -9.00 | 90.00 | -81.00 |
| *** Outstanding Cheques *** | | | | | | |
| May 30/2003 | Landlord | 00155 | | 700.00 | | |
| Apr 12/2003 | John Smith | 1 | | 1500.00 | | |
| | TOTAL OUTSTANDING CHEQUES | | | 2200.00 | | -2200.00 |
| *** Outstanding Receipts *** | | | | | | |
| May 21/2003 | Joan Doe | 00004 | 1 | | 400.00 | |
| | TOTAL OUTSTANDING RECEIPTS | | | | 400.00 | 400.00 |
| | TOTAL OUTSTANDING CHEQUES | | | 2200.00 | | -2200.00 |
| | TOTAL OUTSTANDING RECEIPTS | | | | 400.00 | 400.00 |
| | TOTAL OUTSTANDING ERRORS | | | | | -81.00 |
| | TOTAL OUTSTANDING ITEMS | | | | | -1881.00 |

Exhibit 8-8. The Bank Reconciliation report displaying the Bank Journal Reconciliation section

The Bank Journal Reconciliation displays all outstanding checks and receipts as of the end date of the reconciliation period, as well as outstanding bank errors. New errors entered in the current period are displayed the opposite of how they appear in the bank statement.

Calculated Bank Journal Balance: Displays the sum of the bank statement closing balance as entered or displayed in the Select Account window plus outstanding receipts and bank errors and less outstanding checks.

Actual Bank Journal Balance: Displays the closing balance on the bank journal for the end date of the reconciliation period as entered in the Select Account window.

Difference: Compares the difference between the calculated and actual balance of the bank journal. A difference of zero indicates the bank is reconciled to the journal. A positive or negative difference indicates an imbalance with prior items listed or not listed in the current period.

If there is a non-zero difference, confirm there are no entries dated prior to the current period, that did not appear as outstanding on the previous reconciliation. Run a bank journal for the prior reconciliation period and compare the closing balance of the journal to the Actual Bank Journal Balance on the previous period's Bank Reconciliation report. If the two balances are not the same, then one or more back-dated entries may have occurred or the bank journal balance needs to be verified.

If a check or receipt has been outstanding for two years, that entry may have been summarized during the last month end. Call LexisNexis PCLaw Technical Support at 1-800-387-9785 for assistance with this issue.

For first time reconciliations, confirm the bank journal opening balance is correct and all prior checks and receipts have been included on the Prior Items window.

Outstanding Items List

The Outstanding Items section displays a list of all outstanding checks, receipts, and errors. The list provides a sub-total for each category, as well as a Total Outstanding Items balance for all outstanding items.

| | | | | |
|-------------|-------------------------------------|--------------------------------------|---------|-------------|
| May 1/2003 | OPENING BALANCE ON BANK STATEMENT | | | 50000.00 |
| | | *** Cashed Cheques *** | | |
| May 2/2003 | Supplier | 00153 | 500.00 | |
| May 12/2003 | Salary | 00154 | 800.00 | |
| May 28/2003 | Service Charge | SC | 7.00 | |
| | TOTAL CASHED CHEQUES | | 1307.00 | -1307.00 |
| | | *** Cleared Receipts *** | | |
| May 12/2003 | Deposit slip | 1 | 900.00 | |
| May 9/2003 | John Smith | 00002 1 | 600.00 | |
| May 14/2003 | Payment | 00062 | 691.00 | |
| May 21/2003 | Bank Interest | INT | 35.00 | |
| Apr 30/2003 | Joan Jones | | 250.00 | |
| | TOTAL CLEARED RECEIPTS | | 2476.00 | 2476.00 |
| | | *** Outstanding Bank Errors(New) *** | | |
| May 30/2003 | Receipt Error | | 90.00 | |
| May 30/2003 | Check Error | | -9.00 | |
| | TOTAL OUTSTANDING BANK ERRORS (NEW) | | -9.00 | 90.00 81.00 |

Exhibit 8-9. The Bank Reconciliation report displaying the Outstanding Items List

The Outstanding Items List section is an optional section on the Bank Reconciliation report.

9

Canadian Reports

| | |
|--|------------|
| Trust Administration Fee Detail | 274 |
| Trust Administration Fee - Eligibility Report | 276 |
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| Where Canadian Reports are Available | 290 |

Trust Administration Fee Detail

The Trust Administration Fee (TAF) Detail lists TAF charges recorded in PCLaw within the date range of the report. The report provides a hard copy of TAF entries for a specific matter, lawyer, or period.

The TAF Detail report is available for British Columbia firms only.

What Entries Appear on the TAF Detail Report

The TAF Detail report displays charges added through the TAF Entry window. Changes to TAF charges that appear on the TAF Detail report can be performed through the Register, Matter Manager, or Correct TAF features.

The Common Tab

Pull-down menu: Reports > Trust Administration Fee > TAF Detail Report > Common tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

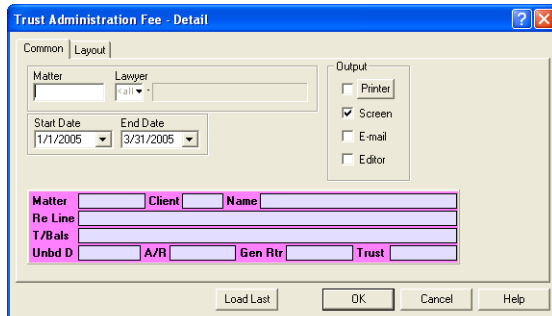


Exhibit 9-1. The Common tab of the TAF Detail report for British Columbia

- Matter: To view the TAF for a specific matter, type or select the matter nickname.
- Lawyer: To view charges for a specific lawyer, type or select the lawyer nickname.
- Start Date: To view charges on or after a specific date, select the date.
- End Date: To view charges on or before a specific date, select the date.
- Load Last: To use the settings from the last time the report was created, click this button.
- Other tabs: To access additional settings, click the tab.
- OK: To create the report, click this button.

The Report

The TAF Detail report lists trust administration fees for the criteria specified when creating the report.

| Matter | Lawyer | Entry Date | Fee | GST | Total |
|---------------|--------|-------------|--------------|-------------|--------------|
| 8 | de | Jun 3/2005 | 10.00 | 0.70 | 10.70 |
| 6 | de | Jun 3/2005 | 10.00 | 0.70 | 10.70 |
| 1 | bc | Jun 6/2005 | 10.00 | 0.70 | 10.70 |
| 2 | bc | Jun 16/2005 | 10.00 | 0.70 | 10.70 |
| 3 | de | Jun 16/2005 | 10.00 | 0.70 | 10.70 |
| 4 | de | Jun 17/2005 | 10.00 | 0.70 | 10.70 |
| Total: | | | 60.00 | 4.20 | 64.20 |

Exhibit 9-2. An excerpt from the TAF Detail report

- Matter: Displays the matter nickname.
- Lawyer: Displays the responsible lawyer for the matter.
- Entry Date: Displays the date of the TAF entry, not the date of the first eligible trust receipt.

- Fee:** Lists the trust administration fee amount.
- GST:** Lists the applicable GST charge on the fee.
- Total:** Lists the transaction total.

The TAF Detail report does not contain any summary sections.

Drill Down

The TAF Detail report allows drill down in the following area:

| Drill down on | Opens the following window |
|--------------------------------------|----------------------------|
| anywhere on the TAF transaction line | Correct TAF Entry |

Exhibit 9-3. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the TAF Detail report

The chart below lists PCLaw reports that reconcile to the TAF Detail report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| TAF Detail report | Reconciles to | | Additional comments |
|-------------------|---------------|---------------------------|-----------------------|
| Fee > Total | TAF Summary | Sub-Total | For reporting period. |
| GST > Total | TAF Summary | (Sub-Total x 0.07) GST | For reporting period. |
| Total > Total | TAF Summary | Total Payable | For reporting period. |

Exhibit 9-4. Table displaying the different reports and their sections that reconcile to the TAF Detail report

Trust Administration Fee - Eligibility Report

The Trust Administration Fee (TAF) - Eligibility report is the report submitted with your TAF remittances. The report calculates the TAF remittance including GST for a specific period.

The TAF - Eligibility report is available for British Columbia firms only.

What Entries Appear on the TAF - Eligibility Report

TAF values appear on the TAF - Eligibility report through the Data Entry > Trust Receipt window where a TAF Eligible explanation code is used. TAF Entered dates appear through the TAF Entry window on the Data Entry pull-down menu, and in the Trust Receipt window, when a TAF eligible receipt is entered.

Changes to TAF values on the TAF - Eligibility report can be performed through the Register, Matter Manager, or Correct TAF features.

The Common Tab

Pull-down menu: Reports > Trust Administration Fee > TAF Eligibility Report > Common tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

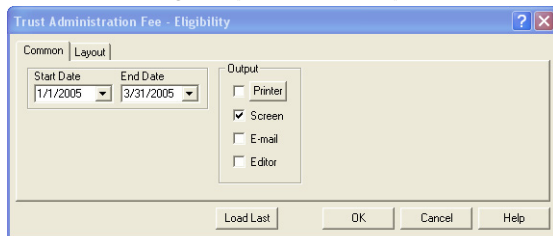


Exhibit 9-5. The Common tab of the TAF - Eligibility report for British Columbia

- Start Date:** To include eligible trust receipts on or after a specific date, select the date.
- End Date:** To include eligible trust receipts on or before a specific date, select the date.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The TAF - Eligibility report provides all trust receipts where a TAF eligible explanation code is used, even if this is not the first trust receipt for the matter to use such a code. If the matter has already been charged TAF, that date also appears on the report.

| Matter | Client | Matter Description | Trust Balance | TAF Entered |
|---|--------|--------------------|---------------|-------------|
| 7 | T.R. | | 15500.00 | Jul 6/2005 |
| Number of Trust Administration Fees Entered: | | 1 | | |
| Number of Trust Administration Fees Not Entered: | | 0 | | |
| Total Number of Eligible Matters: | | 1 | | |

Exhibit 9-6. Excerpt from the TAF - Eligibility report for British Columbia

- Matter:** Displays the matter nickname.
- Client:** Displays the client nickname.
- Matter Description:** Displays the matter description as it appears in Matter Manager.

Trust Balance: Provides the total of trust funds for the matter. This value appears only if a TAF eligible trust receipt is entered within the date range of the report. The value of the trust balance includes entries outside the date range of the report, including post-dated entries. The value of the specific entry is not displayed.

TAF Entered: If a TAF was charged to the matter, the date of the charge is listed. This date can be outside the date range of the report.

Number of Trust Administration Fees Entered: Provides the count of matters listed on the report that possess a TAF Entered date.

Number of Trust Administration Fees Not Entered: Provides a count of matters listed on the report that do not possess a TAF Entered date.

The TAF - Eligibility report does not contain any summary sections.

Drill Down

The TAF - Eligibility report allows drill down in the following area:

| Drill down on | Opens the following window |
|---|----------------------------|
| anywhere on the matter/trust balance line | Matter Manager |

Exhibit 9-7. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the TAF - Eligibility Report

The TAF Eligibility report not a reconcilable report.

Trust Administration Fee Summary

The Trust Administration Fee (TAF) Summary is the report submitted with your TAF remittances. The report calculates the TAF remittance including GST for a specific period.

The TAF Summary is available for British Columbia firms only.

What Entries Appear on the TAF Summary

TAF values appear on the TAF Summary through the Data Entry > TAF Entry window, and in the TAF Entry window that is displayed in the Trust Receipt window, when a TAF eligible receipt is entered.

Changes to TAF values on the TAF Summary report can be performed through the Register, Matter Manager, or Correct TAF features.

The Common Tab

Pull-down menu: Reports > Trust Administration Fee > TAF Summary > Common tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

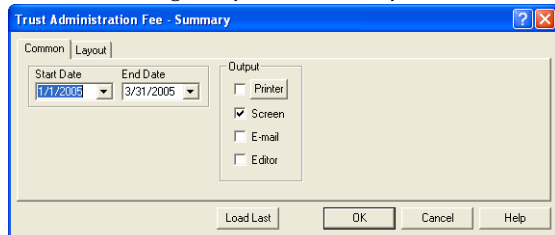


Exhibit 9-8. The Common tab of the TAF Summary for British Columbia

- Start Date:** To include charges on or after a specific date, select the date.
- End Date:** To include charges on or before a specific date, select the date.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The TAF Summary provides the total number and dollar amount of charges in the report period grouped by the TAF entry date.

| Month | # of Client Matters (Note 1) | | Total |
|---------------------------------------|------------------------------|-------------|--------------|
| Jun 2005 | 6 | X \$10.00 = | 60.00 |
| Subtotal | | | 60.00 |
| (Subtotal X 0.07)GST | | | 4.20 |
| (Subtotal + GST) Total Payable | | | 64.20 |

Exhibit 9-9. Excerpt from the Transaction Levy Summary for Newfoundland and Labrador

Firm Filing ID: (not shown) Displays the ID number entered on the Provincial tab of System Settings.

Month: Displays the separate calendar months in the reporting period.

of Client Matters: Lists the number of matters where a TAF was charged by month.

Total: Provides the dollar value of all TAF entries for each month, the GST charged for all entries, and the total remittance amount.

The Transaction Levy Summary does not contain any summary sections.

Drill Down

The TAF > Summary does not provide the option to drill down on entries.

Reconciling the TAF Summary

The chart below lists PCLaw reports that reconcile to the TAF Summary, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| TAF Summary | Reconciles to | | Additional comments |
|---------------------------|----------------------|---------------|----------------------------|
| Subtotal | TAF Detail | Fee > Total | For reporting period. |
| (Sub-Total x 0.07) GST | TAF Detail | GST > Total | For reporting period. |
| Total Payable | TAF Detail | Total > Total | For reporting period. |

Exhibit 9-10. Table displaying the different reports and their sections that reconcile to the TAF Summary

Transaction Levy Detail (Newfoundland)

The Transaction Levy Detail report lists transaction levies recorded in PCLaw for real estate, civil litigation, and personal property categories. The report provides a hard copy of transaction levies entered for a specific matter, lawyer, or period.

The report is available for Newfoundland and Labrador firms only.

What Entries Appear on the Transaction Levy Detail report

The Transaction Levy Detail report displays charges added through the Transaction Levy Entry window.

Changes to transaction levies that appear on the Transaction Levy Detail report can be performed through the Register, Matter Manager, or Correct Transaction Levy features.

The Common Tab

Pull-down menu: Reports > Transaction Levy > Transaction Levy Detail Report > Common tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

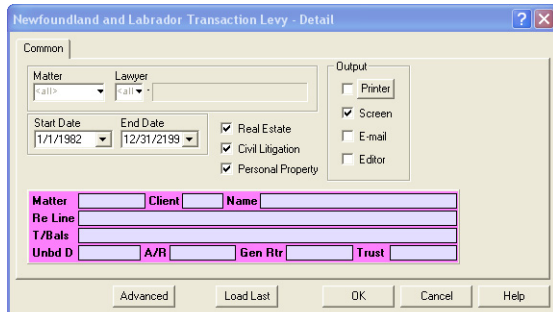


Exhibit 9-11. The Common tab of the Transaction Levy Detail report for Newfoundland and Labrador

- Matter:** To view levies for a particular matter, type or select the matter nickname.
- Client:** To view levies for matters belonging to a particular client, type or select the client nickname.
- Start Date:** To view levies filed on or after a specific date, select the date.
- End Date:** To view levies filed on or before a specific date, select the date.
- Real Estate:** To view levies recorded for Real Estate, select this check box.
- Civil Litigation:** To view levies recorded for Civil Litigation, select this check box.
- Personal Property:** To view levies recorded for Personal Property, select this check box.
- Load Last:** To use the settings from the last time the report was created, click this button.
- OK:** To create the report, click this button.

The Report

The Transaction Levy Detail report lists transaction levies for the criteria specified when creating the report.

| Matter | Lawyer | Entry Date | Type | Category | Fee | HST | Total |
|---------------|--------|-------------|--------------------|--------------------|--------------|--------------|---------------|
| 5-001 | JSJ | Jun 30/2005 | Civil Litigation | Statement of Claim | 46.96 | 7.04 | 54.00 |
| 3 | JSJ | Jul 4/2005 | Deed/Transfer (DT) | Transferor | 46.96 | 7.04 | 54.00 |
| Total: | | | | | 93.92 | 14.08 | 108.00 |

Exhibit 9-12. An excerpt from the Transaction Levy Detail report

- Matter:** Displays the matter nickname.
- Lawyer:** Displays the responsible lawyer for the matter.
- Entry Date:** Displays the date of the levy entry, not the date of the first eligible trust receipt.

- Type:** Indicates whether the levy for civil litigation, real estate, or private property.
- Category:** Lists the sub-type for the respective type. For example, Statement of Claim for Civil Litigation or Transferor for Deed/Transfer.
- Fee:** Lists the transaction levy charge.
- HST:** Lists the applicable HST charge on the levy.
- Total:** Lists the transaction total.

The Transaction Levy Detail report does not contain any summary sections.

Drill Down

The Transaction Levy Detail report allows drill down on the following features:

| Drill down on | Opens the following window |
|---------------------------------------|-------------------------------|
| anywhere on the transaction levy line | Correct Nfld Transaction Levy |

Exhibit 9-13. Table displaying fields where drill down is enabled and the reports or features that are opened

Reconciling the Transaction Levy Detail report

The chart below lists PCLaw reports that reconcile to the Transaction Levy Detail report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Transaction Levy Detail report | Reconciles to | | Additional comments |
|--------------------------------|-----------------------------------|--------------------|-----------------------|
| Total > Total | Transaction Levy Summary for Nfld | Total Transactions | For reporting period. |

Exhibit 9-14. Table displaying the different reports that reconcile to the Nfld Transaction Levy Detail report

Transaction Levy Summary (Newfoundland)

The Transaction Levy Summary is the report submitted with your transaction levy remittances. The report calculates the transaction levy remittance for a specific period for real estate, civil litigation, and personal property categories.

The report is available for Newfoundland and Labrador firms only.

What Entries Appear on the Summary

Values appear on the Transaction Levy Summary through the Transaction Levy Entry window.

Changes to transaction levy values on the Transaction Levy Summary can be performed through the Register, Matter Manager, or Correct Transaction Levy features.

The Common Tab

Pull-down menu: [Reports > Transaction Levy > Transaction Levy Summary > Common tab](#)

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

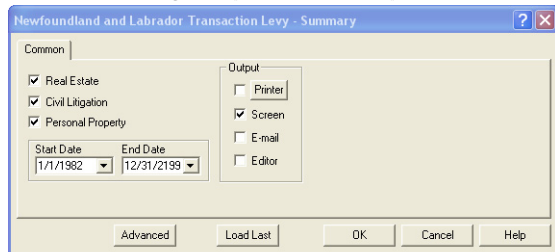


Exhibit 9-15. The Common tab of the Transaction Levy Summary for Newfoundland and Labrador

Real Estate: To include levies filed for Real Estate, select this check box.

Civil Litigation: To include levies filed for Civil Litigation, select this check box.

Personal Property: To include levies filed for Personal Property, select this check box.

Start Date: To include levies on or after a specific date, select the date.

End Date: To include levies on or before a specific date, select the date.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Transaction Levy Summary provides the total number and dollar amount of transaction levies for the report period grouped by the Matter Open Date.

1. General Information

Name of Law Firm: Newfoundland Law Firm

Managing Partner or Sole Practitioner:

Address: Mile One Boulevard, Conception Bay, NF

Phone:

Fax:

E-mail:

2. Transactions

The total number of real estate transactions is: 1

The total number of civil litigation transactions is: 1

The total number of personal property transactions is: 0

Total Transactions: 2 X \$54.00 (\$46.96 + 7.04 HST) = \$ 108.00

Total Remitted to the Law Society: \$108.00

3. Declaration

I hereby declare the above information is correct.

Exhibit 9-16. Excerpt from the Transaction Levy Summary for Newfoundland and Labrador

1. General Information: Displays the name of the law firm, its managing partner or sole practitioner, address, phone number, and e-mail.

2. Transactions: Provides a break down between the three transaction levy types, and the total levy value to remit, including detail on HST.

3. Declaration: Provides an area to sign and date the remittance, and the address for the Law Society of Newfoundland and Labrador.

The Transaction Levy Summary does not contain any summary sections.

Drill Down

The Transaction Levy Summary does not provide the option to drill down on entries.

Reconciling the Transaction Levy Summary

The chart below lists PCLaw reports that reconcile to the Transaction Levy Summary, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Transaction Levy Summary | Reconciles to | | Additional comments |
|--------------------------|----------------------------------|---------------|-----------------------|
| Total Transactions | Transaction Levy Detail for Nfld | Total > Total | For reporting period. |

Exhibit 9-17. Table displaying the different reports and their sections that reconcile to the Nfld Transaction Levy Summary

Transaction Levy Detail (Ontario)

The Transaction Levy Detail report lists transaction levies recorded in PCLaw for both real estate and civil litigation categories. The report provides a hard copy of transaction levies entered for a specific matter, lawyer, or period.

This report is available for Ontario firms only.

What Entries Appear on the Transaction Levy Detail report

The Transaction Levy Detail report displays charges added through the Transaction Levy Entry window.

Changes to transaction levies that appear on the Transaction Levy Detail report can be performed through the Register, Matter Manager, or Correct Transaction Levy features.

The Common Tab

| | |
|------------------------|--|
| Pull-down menu: | Reports > Transaction Levy > Transaction Levy Detail Report > Common tab |
|------------------------|--|

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

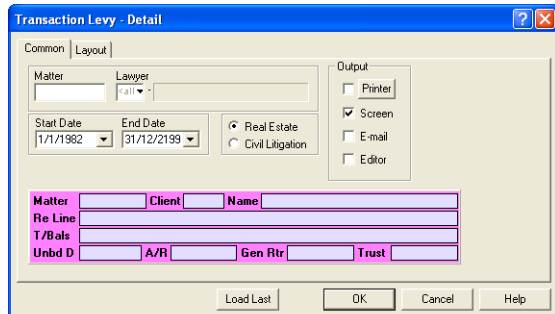


Exhibit 9-18. The Common tab of the Transaction Levy Detail report for Ontario

- Matter:** To view the transaction levy for a single matter, type or select the matter nickname.
- Lawyer:** To view levies for a specific lawyer, type or select the lawyer nickname.
- Start Date:** To view levies filed on or after a specific date, select the date.
- End Date:** To view levies filed on or before a specific date, select the date.
- Real Estate:** To view levies recorded for Real Estate, select this option.
- Civil Litigation:** To view levies recorded for Civil Litigation, select this option.
- Load Last:** To use the settings from the last time the report was created, click this button.
- Other tabs:** To access additional settings, click the tab.
- OK:** To create the report, click this button.

The Report

The Transaction Levy Detail report lists transaction levies for the criteria specified when creating the report.

| Matter | Lawyer | Entry Date | Real Estate Type | Transaction Category | Fee | GST | Total |
|---------------|--------|-------------|--------------------|----------------------|--------------|-------------|--------------|
| 4 | BJO | Aug 12/2003 | Deed/Transfer (DT) | Transferor | 50.00 | 0.00 | 50.00 |
| Total: | | | | | 50.00 | 0.00 | 50.00 |

Exhibit 9-19. An excerpt from the Transaction Levy Detail report

- Matter:** Displays the matter nickname.
- Lawyer:** Displays the responsible lawyer for the matter.
- Entry Date:** Displays the date of the levy entry, not the date of the first eligible trust receipt.
- Real Estate Type:** For Real Estate: Lists the Document Registered category.

Transaction Category: *For Real Estate:* Lists the Acting For category.

Claim Category: *For Civil Litigation:* Lists the Document Filed category.

Fee: Lists the amount of the transaction levy charge.

GST: Lists the applicable GST charge on the charge.

Total: Lists the transaction total.

The Transaction Levy Detail report does not contain any summary sections.

Drill Down

The Transaction Levy Detail report does not provide the option to drill down on entries.

Reconciling the Transaction Levy Detail report

The chart below lists PCLaw reports that reconcile to the Transaction Levy Detail report, and the item on the report that can be reconciled. The reports must be run with identical dates and parameters.

| Transaction Levy Detail report | Reconciles to | | Additional comments |
|--------------------------------|--------------------------|------------------------------|-----------------------|
| Total > Total | Transaction Levy Summary | Total Transaction Levies Due | For reporting period. |

Exhibit 9-20. Table displaying the different reports and their sections that reconcile to the Ontario Transaction Levy Detail report

Transaction Levy Summary (Ontario)

The Transaction Levy Summary is the report submitted with your transaction levy remittances. The report calculates the transaction levy remittance for a specific period both real estate and civil litigation categories.

This report is available for Ontario firms only.

What Entries Appear on the Summary

Values appear on the Transaction Levy Summary through the Transaction Levy Entry window.

Changes to transaction levy values on the Transaction Levy Summary can be performed through the Register, Matter Manager, or Correct Transaction Levy features.

The Common Tab

Pull-down menu: Reports > Transaction Levy > Transaction Levy Summary > Common tab

The Common tab contains the most widely used options on any PCLaw report. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

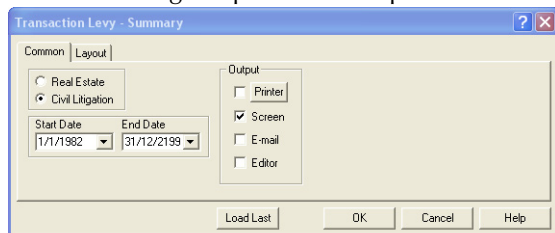


Exhibit 9-21. The Common tab of the Transaction Levy Summary

Real Estate: To include levies filed for Real Estate, select this option.

Civil Litigation: To include levies filed for Civil Litigation, select this option.

Start Date: To include levies filed on or after a specific date, select the date.

End Date: To include levies filed on or before a specific date, select the date.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

Volume Surcharge Summary

The Volume Surcharge Summary calculates the volume surcharge remittance in order to send a summary of civil litigation and real estate activity to the Law Society of Upper Canada. Run this report twice to submit as a hard copy with your remittance, once for civil litigation, and once for real estate.

This report is available for Ontario firms only.

What Entries Appear on the Volume Surcharge Summary

All items displayed on the Volume Surcharge Summary is calculated when creating the report.

The Common Tab

Pull-down menu: Reports > Transaction Levy > Volume Surcharge Summary > Common tab

The Common tab contains the most widely used options on any PCLaw Summary. It is the first tab to appear when selecting a report from the pull-down menu or Quick Step.

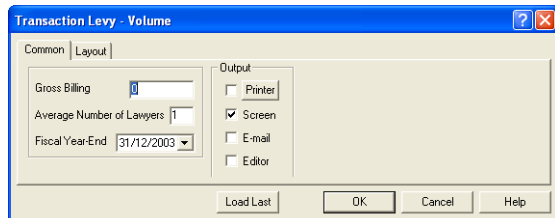


Exhibit 9-24. The Common tab of the Volume Surcharge Summary

Gross Billing: Type the amount of the firm's gross billing.

To find the gross billing amount, create a Billing (Fees) Journal for the calendar year, deselecting Include Write-Ups and Write-Downs. Refer to Total Fees Billed. Create a Write Up/Down Journal for the same period. Use Total Fees Billed less Fees Written-off.

Average Number of Lawyers: Type the average number of lawyers for the reporting period.

To determine the average number of lawyers, add up the fewest number of lawyers in the firm for each fiscal quarter being reported. Divide the number by four. Round up to the nearest integer. Only include timekeepers who are members of the Law Society of Upper Canada. Omit timekeepers such as paralegals and administrative staff.

Fiscal Year End: Type or select the date of the end of the fiscal year.

Load Last: To use the settings from the last time the report was created, click this button.

Other tabs: To access additional settings, click the tab.

OK: To create the report, click this button.

The Report

The Volume Surcharge Summary calculates the average gross billing by dividing the gross billing amount by the average number of timekeepers for the law firm.

The name, managing partner, address, and phone number of the law firm are provided at the top of the report.

Four calculation lines are displayed, for gross billing for the firm, average number of lawyers, average billing for the firm, and volume surcharge payable.

The lower portion of the Volume Surcharge Summary lists the law society members of the firm, provides a statement, and a place for the signature of the managing partner.

Law firm _____ Canada
 Managing partner _____
 Firm contact _____
 Firm address _____

Phone _____ ON
 Fax _____

Billing and surcharge information

| | |
|---|-------------------------|
| A. Total amount of gross billings for the firm | \$ 575000.00 |
| B. Average number of lawyers practising in the firm | 3.00 |
| C. Average gross billings of members of the firm | \$ 191666.67 |
| D. Volume Surcharge Payable if C > \$125,000(C X 0.0025 X B) | \$ 1437.50 |
| (if C < 125,000 enter 0) | |
| | GST\$ 100.63 |
| | PST\$ 115.00 |
| | Total Payable\$ 1653.13 |

List Of Members

| | |
|------------------|--------|
| BJO - B. Ohton | 122654 |
| CLM - C. MacLean | 122 |

Declaration

I hereby certify on behalf of all the lawyers listed on this form or on the attached schedule, that the above information is correct

 Date Signature of Managing Partner

Remit with payment to:
 Lawyers' Professional Indemnity Company

Exhibit 9-25. An excerpt from the Volume Surcharge Summary
 The Volume Surcharge Summary does not contain any summary sections.

Drill Down

The Volume Surcharge Summary does not provide the option to drill down on entries.

Reconciling the Volume Surcharge Summary

The Volume Surcharge Summary is not a reconcilable report.

Where Canadian Reports are Available

Transaction Levy and Trust Administration Fee reports are available for Canadian firms, providing the following province is selected on the Provincial tab of Options > System Settings.

Some reports are not available for earlier versions of PCLaw.

| Report Name | Included in |
|-----------------------------|---------------------------|
| | Province |
| Transaction Levy Detail | Ontario |
| Transaction Levy Summary | Ontario |
| Transaction Levy Detail | Newfoundland and Labrador |
| Transaction Levy Summary | Newfoundland and Labrador |
| Trust Admin Fee Detail | British Columbia |
| Trust Admin Fee Eligibility | British Columbia |
| Trust Admin Fee Summary | British Columbia |
| Volume Surcharge Summary | Ontario |

Exhibit 9-26. Table listing Canadian reports, and for what province they are available

10

Additional Report Selection Tabs

| | |
|-----------------------------------|------------|
| Matter Tab | 292 |
| Layout Tab | 294 |
| Customizable Reports | 296 |

Matter Tab

The Matter tab is found on all matter based reports in PCLaw. This tab allows you to define the report by any combination of selected matters, clients, lawyers, types of law, or matter status. You can also sort by type of lawyer.

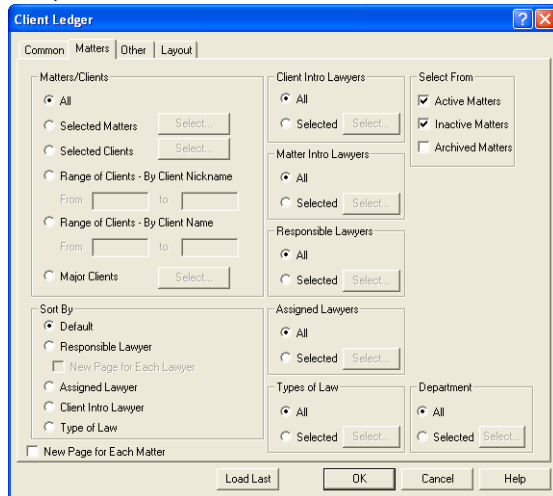


Exhibit 10-1. The typical format of a Matter tab found on many PCLaw reports. Depending on the report, the matter tab may not contain all the options as shown above

All: To run the report for all matters, select this option.

Selected Matters: To create the report for specific matters, select this option. The adjacent Select button becomes available.

Click the **Select** button.
A Select Matters window appears.

Selected Clients: To create the report for specific clients, select this option. The adjacent Select button becomes available.

Click the **Select** button.
A Select Clients window appears.

Range of Clients - By Client Nickname: To create the report for a sequential range of clients by client nickname, select this option. The adjacent From and To boxes become available.

From: Type or select the first client nickname, alphanumerically, for the range of clients.

To: Type or select the last client nickname, alphanumerically, for the range of clients.

Range of Clients - By Client Name: To create the report for a sequential range of clients by client name, click this option. The adjacent From and To boxes become available.

From: Type or select the first name, alphabetically, for the range of clients.

To: Type or select the last name, alphabetically, for the range of clients.

Major Clients: For PCLawPro and PCLawPro Enterprise only: To create the report for specific major clients, check this option. The adjacent Select button becomes available.

Click the **Select** button.
A Select Major Clients window appears.

- Sort By: Select one of the following: (some options are not available for some reports).
- Default: To sort by its default settings (by date or entry order, depending on the report), click this option.
- Responsible Lawyer: To sort by the matter's responsible lawyer, select this option.
The New Page for Each Lawyer option becomes available.
To display information for each responsible lawyer on a separate page when printing the report, check **New Page for Each Lawyer**.
- Assigned Lawyer: To sort by the matter's assigned lawyer, select this option.
- Client Intro Lawyer: To sort by the matter's client introducing lawyer, select this option.
- Type of Law: To sort by the matter's assigned type of law, select this option.
- New Page for Each Matter: When printing the report, to create a separate page for each matter, select this check box.
- Client Intro Lawyers: To specify one or more client introducing lawyers, select this option.
The adjacent Select button becomes available.
Click the **Select** button.
The Select Client Introducing Lawyer window appears.
- Matter Intro Lawyers: For *PCLawPro* and *PCLawPro Enterprise*: To specify one or more matter introducing lawyers, select this option.
The adjacent Select button becomes available.
Click the **Select** button.
The Select Matter Introducing Lawyer window appears.
- Responsible Lawyers: To specify one or more responsible lawyers, select this option.
The adjacent Select button becomes available.
Click the **Select** button.
The Select Responsible Lawyer window appears.
- Assigned Lawyers: To specify one or more assigned lawyers, select this option.
The adjacent Select button becomes available.
Click the **Select** button.
The Select Assigned Lawyer window appears.
- Task Codes: To specify one or more task codes, select this option.
The adjacent Select button becomes available.
Click the **Select** button.
The Task Code window appears.
- Type of Law: To specify one or more types of law, select this option.
The adjacent Select button becomes available.
Click the **Select** button.
The Type of Law window appears.
- Department: To specify one or more departments, select this option.
The adjacent Select button becomes available.
Click the **Select** button.
The Department window appears.
- Select From: Select one or more of the following:
- Active Matters: To include active matters on the report, select this check box.
- Inactive Matters: To include inactive matters on the report, select this check box.
- Archived Matters: To include archived matters on the report, select this check box.
Some information for archived matters may be not be available.

Layout Tab

The Layout tab allows you to adjust the physical appearance of the report without affecting how information is extracted from the database. What information gets displayed on the report is determined by the options selected under the Layout tab. A check box exists for all columns on the report, and all items that appear in the summary and total sections.

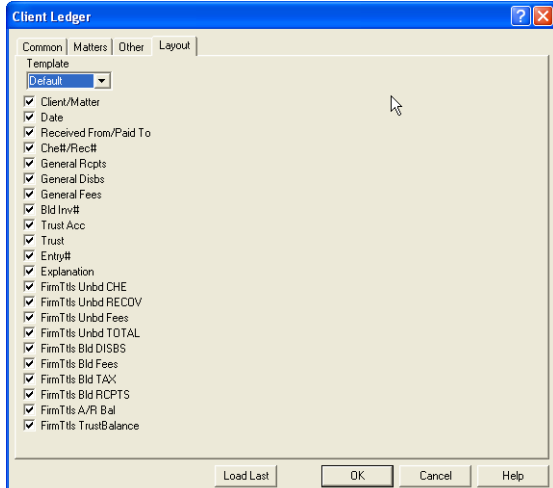
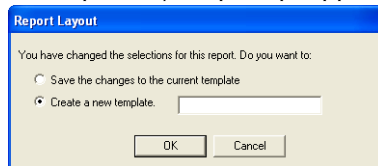


Exhibit 10-2. The typical format of a Layout tab found on many PCLaw reports. The selections for each report differ. The Layout tab does not have settings to hide some options that appear on certain reports, for example, Show User Name or Daily totals. For these options not to appear on the report, deselect the options under their appropriate tabs.

The Layout tab is not included with those reports that provide the Customizable report option.

- Template:** To use a previously saved layout, select from the drop down list.
- Check boxes:** To have an item not appear on a report, deselect the check box adjacent the item.
For items not currently displayed on a report, select the check box adjacent the item.

OK: To apply your selections, click this button.
The Report Layout prompt appears:

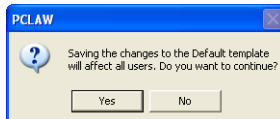


To modify the current template:

Click **Save the Changes** to the current template.

Click **OK**.

A PCLaw prompt appears:



Click **Yes**.

The report is created.

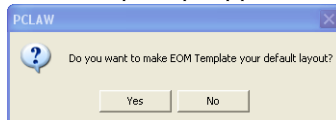
To create a new template:

Click **Create a new template**.

Assign a name to the new template in the adjacent box.

Click **OK**.

A PCLaw prompt appears:



Click **Yes**.

The report is created.

Not all users may have access to the layout tab. Rights to the tab can be restricted in Groups tab in Security. The user may be granted rights to:

- default only
- allow change
- allow change and save.

To open security, select Administrator > Security on the Options pull-down menu.

Customizing PCLaw Reports

About Customizable Reports

Selected reports in PCLaw can be customized to meet the needs of your firm. The Customizable report feature, on the Common tab of the report selection window lets you choose the columns that appear on the report and the order that they appear. Columns can be individualized in terms of width, font type and size, alignment, color and width. The layout can be saved under a unique name, allowing multiple layouts to be used for any report.

Because of each report's unique data fields, layouts are specific to the report where they have been added and cannot be transferred to other customizable reports.

Once completed, you can choose to make the layout your default layout to be used when producing the report. If you do not assign your layout as the default for the report, you can still select it at any time when producing the report. Customizable layouts can be changed at any time, or removed when they are no longer required.

Customizable Reports are currently available for the following reports:

- General Bank Journal
- Trust Bank Journal
- Trust Bank Matter-to-Matter Journal
- Billing (Fees) Journal
- Invoice Journal
- Write Up/Down Journal
- Client Ledger
- Client Summary
- Client Fee Listing
- Client Trust Listing
- Client Trust Ledger
- List of Clients
- Receivables by Client
- Payment Allocation Listing
- Time Listing

Customizing Reports

The Layout area displays on the Common tab of any customizable report. Use this option to select a layout when producing the report. New layouts can also be created. Existing layouts can be modified or removed.

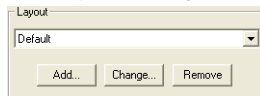


Exhibit 10-3. The Layout area on the Common Tab of all customizable reports.

Layout: To select a layout, from the drop down list, highlight the layout you wish to use.

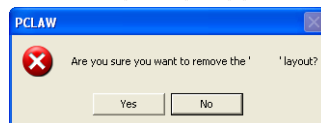
Add: To create a new layout for this report, click this button. The Custom Report Layout window appears.

Change: To change an existing layout, from the drop down list, highlight the layout.

Click the **Change** button. The Custom Report Layout window appears.

Remove: To remove an existing layout, from the drop down list, highlight the layout.

Click the **Remove** button. A PCLaw prompt appears.



Click **Yes**. The layout is removed from the report.

Custom Report Layout Window

Use this window to create or change a customizable report layout.

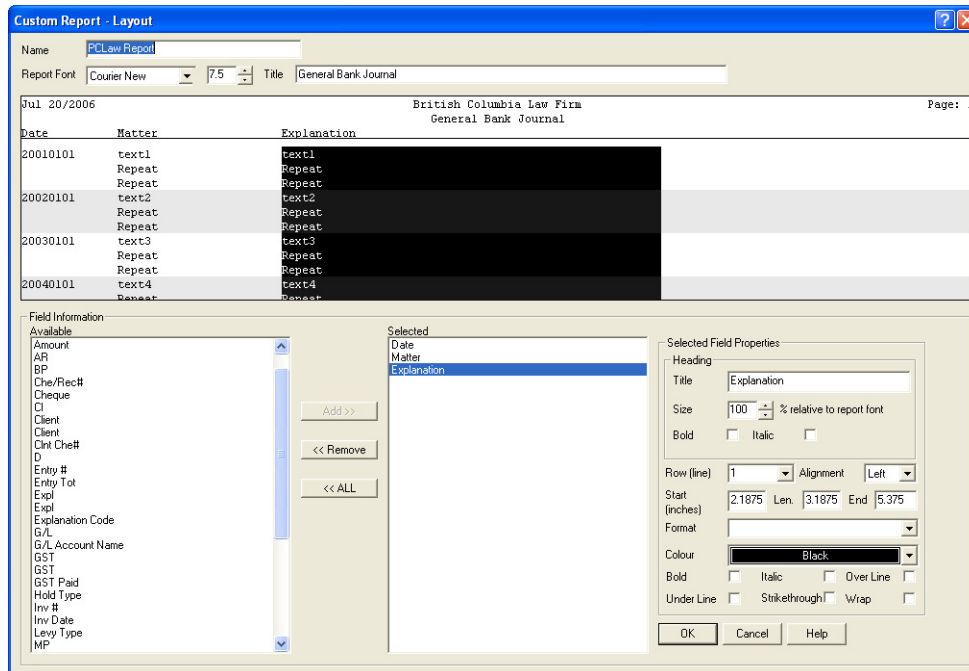


Exhibit 10-4. The Custom Report Layout window for customizing reports

Layout Name: This area contains the basic details for the layout, including the layout name, default font, and source report.

Layout View: This area provides a actual view of how the final report will appear.

Available/Selected: Use these boxes to decide what fields you want on the report and in what order.

Select Field Properties: This area provides you with the tools to customize each individual column.

Layout Name

Prior to creating a layout, the layout name is required. Each layout must have a unique name.

Name: Type the name for the layout.

Report Font: Select the default font to use on the report.

In the adjacent box, select the font size.

The font size directly affects the amount of information the report can contain.

Layout View

Each field moved to the Selected box appears in the layout view. Columns appear in descending order as they are listed in the Selected box. If more columns are selected than there is horizontal width on the report, PCLaw automatically creates a second row of information below the first.

Lines appear in the format that they are used on the report. For example, a date field displays an eight digit date. Explanation fields display text1, text 2, text 3. Numeric fields displays numbers.

For fields that contain multiple rows of information, all secondary lines contain the word Repeat to indicate it is a continuation of the primary line. Each new row of primary information is alternatively shaded.

Available and Selected

All available fields specific to the current customizable report are listed in the Available box. Formulas and customizable fields cannot be added to a customizable report. Use the Add and Remove arrows to add fields to the reports. Columns appear on the final report in the order that they are added to the Selected box.

- Available: To add a field to a customizable report, highlight the field.
Click **ADD >>**
The field is moved to the Selected box and appears on the layout view.
- Selected: To remove a field from a customizable report, highlight the field.
Click **<< Remove**.
The field is moved to the Available box and no longer appears on the layout view.
To remove all fields from a customizable report, click **<< ALL**.
All fields are moved to the Available box and the layout view is cleared.

Selected Field Properties

The appearance of each column can be customized to best meet the needs of the report.

- Heading: Selections in this area change how the column heading appears:
- Title: To change the name of the column, type the new name.
 - Size: To change the size of the column title fonts, select the size ratio in relation to the layout's default font.
 - Bold: To bold the column title, select this check box.
 - Italic: To italicize the column title, select this check box.
- Row (line): To set where the field appears in relation to the primary row, select the number.
1 signifies the field appears on the primary row, space allowing. 2 indicates the field appears one row below the primary row. 3 indicates the field appears 2 rows below.
- Alignment: To align the contents in the field, select one of **Left**, **Center**, or **Right**.
- Location: To set the location of the column on the report:
- Start: Type the distance, in inches, the column is placed from the left margin.
If this is not the first column on the report, PCLaw defaults to the end of the previous column. You cannot place a column overtop another column.
 - Len.: To fix the length of the column, type the width in inches.
 - End: To fix the end of the column, type the distance in inches from the left margin.
- Color: To change the font color of the column text, select the color.
- Bold: To bold the contents of the row, select this check box.
 - Italic: To italicize the contents of the row, select this check box.
 - Over Line: To place a line above the contents of the row, select this check box.
 - Under Lined: To place a line below the contents of the row, select this check box.
 - Strikethrough: To place a line through the contents of the row, select this check box.
 - Wrap: To word wrap a line, select this check box.
- OK: To save your selections, click this button.
You are returned to the Common tab.

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