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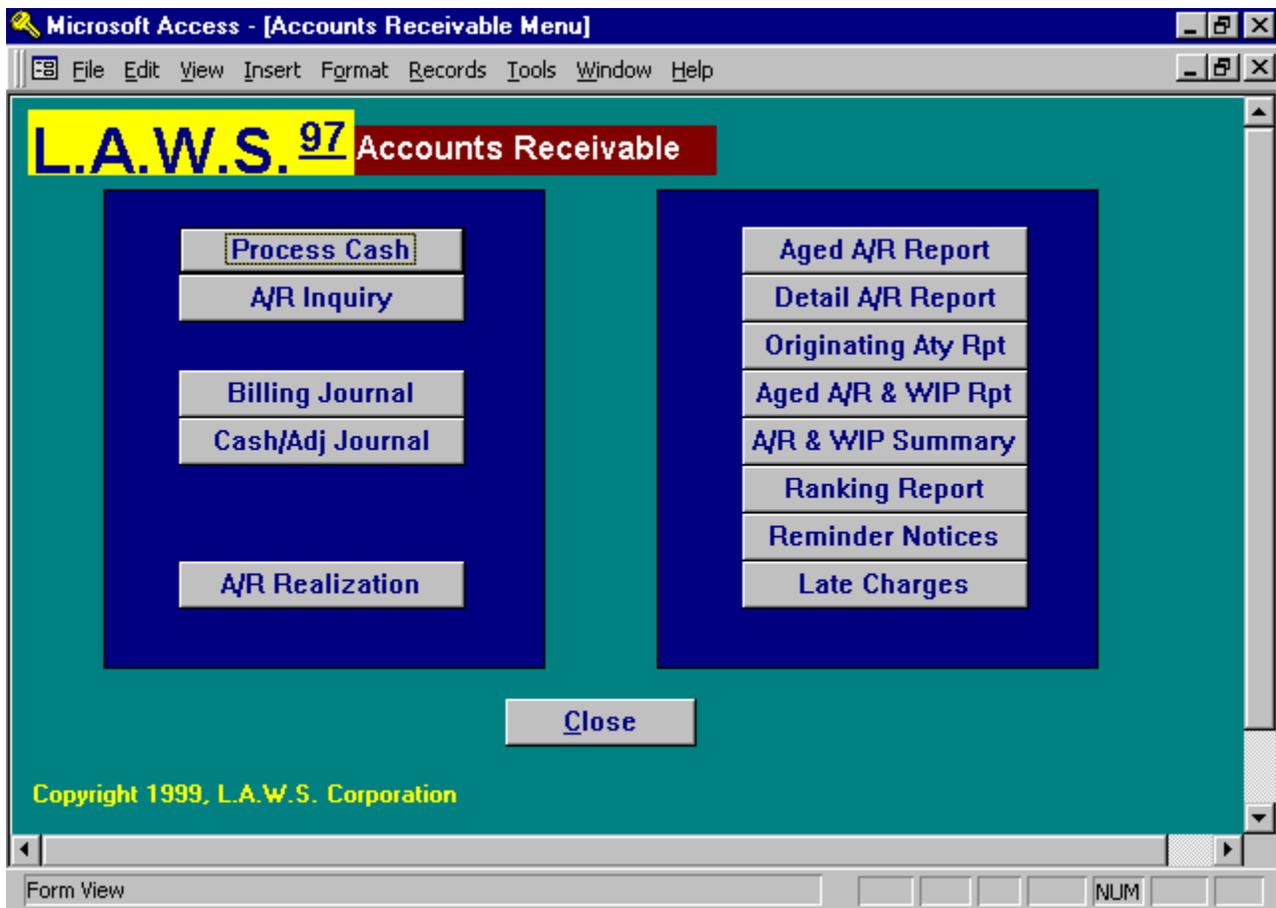
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ACCOUNTS RECEIVABLE

The Accounts Receivable menu provides the means of managing the firms Accounts Receivable. Functions include the processing of cash receipts as well as analysis reporting pertaining to client billing, receipts and receivable/WIP balances.

After selecting **Accounts Receivable** from the master menu, the following form is displayed.



A detailed description of each Accounts Receivable function follows.

PROCESS CASH

All cash received by the firm, deposited into the firm's general accounts, are processed through the *Process Cash* program. Trust receipts are not deposited into the firm's general account and are processed through the Trust Processing program.

The cash receipts program is designed to process cash on a daily basis. Ideally, all receipts received by the firm should be processed on the computer before the deposit is taken to the bank ensuring the deposit is processed through the computer in a timely manner. The total from the deposit ticket should be manually verified against the total cash processed through the computer. If the totals do not agree, then the cash balance within the system will not be accurate.

The cash receipts are entered utilizing batch-processing methods. The Accounts Receivable balances will not be affected until the **Post Deposit** button is pressed. The system is designed so that receipts may be entered, edited, modified if necessary, then posted when the current batch totals balance to the corresponding deposit ticket. All receipt transactions are automatically posted to the general ledger. Accounts receivable adjustments are not posted to the general ledger.

After selecting **Process Cash** the following screen is displayed:

Process Cash Selection Screen

The Cash Receipts Program processes the following types of transactions.

Accounts Receivable Receipts: Receipts that relieve existing accounts receivable invoices.

On-Account Payments: Pre-Payments from clients, deposited into the general account, which should be applied against future invoices.

Cost Reimbursements: Payments from clients for costs that have not been billed. Cost reimbursements will create a credit to work in process.

Miscellaneous Receipts: All other receipts received by the firm that are not client related.

Accounts Receivable Adjustments: Non-cash adjustments affecting existing accounts receivable balances.

INFORMATION TO ENTER - HEADER INFORMATION

DEPOSIT DATE (DEFAULT)

Enter the date of the deposit. The default date is blank forcing the operator to enter a deposit date. The entered default deposit date will be assigned to each deposit transaction until changed. Multiple deposit dates may be entered within a single batch. Edits and postings summarize deposit activity within the deposit date. System Generated Journal entries are dated the Deposit Date.

ALLOCATION THRU DATE

Enter the date that the client payment should be allocated through. If clients have balances for invoices posted after this date, they will not be displayed in the current balance or in the distribution screen. The Allocation Thru Date is useful when clients pay the entire balance due for multiple invoices from reminder statements. The Allocation Thru Date would be set to the date of the statement being paid. A single receipt amount could be entered for the client which would be distributed automatically to all of the outstanding invoices for the client through the Allocation date. Invoices dated after the Allocation date would not be relieved.

BATCH TOTALS

Displays the total of all receipts and/or adjustments within the current receipt batch.

DETAIL INFORMATION

REF NO

A unique, system assigned reference number assigned to each cash receipt transaction. When adding new transactions, leave the reference number blank and the next consecutive number will be assigned. If the need arises to modify an existing transaction, within the current batch, select the reference number previously assigned to desired transaction to display the entered data.

DEPOSIT DATE

The deposit date physically assigned to each cash receipt transaction. As new transactions are entered, the deposit date is automatically set to equal the default deposit date entered at the top of the form. This deposit date will not be modified, regardless of the default deposit date value, once the transaction has been entered, and a deposit date is assigned.

SEARCH INV#

The search invoice number field provides a quick method of applying receipts against an existing invoice. Use of the search invoice number is valid only for new entries, i.e. entries not associated with an existing client, matter or invoice. New entries have the word "(AutoNumber)" beside the reference number field.

To utilize the Search Invoice #, simply enter the invoice number of the receivable to be paid. L.A.W.S. will automatically retrieve and display the corresponding client, invoice # and A/R balance due.

An alternative method of retrieving the same information is to enter in the client, then enter in the matter and/or invoice number. This alternative method will provide the exact same result, but requires a longer search time.

CLIENT / MATTER / INVOICE #

The client, matter and invoice # are used to identify the invoices to be relieved through accounts receivable receipts and/or adjustments. One or all of the fields may be entered allowing the identification of a single invoice or the identification of all invoices for a given client or matter. L.A.W.S. automatically distributes the receipt and/or adjustment against the selected invoices based on the lowest client / matter / invoice # combination first. Disbursements are relieved first, expenses next, than the balance of the receipt is prorated against the attorney fee balances.

DESCRIPTION

A description identifying the receipt. This entry will be attached to all distribution entries associated with this transaction. Double clicking on the description field automatically inserts the clients name.

A/R BALANCE

Informational only. L.A.W.S. computes the total A/R balance associated with the entered Client/Matter/Invoice # criteria prior to the allocation thru date. If the entered criteria is blank, the A/R balance will not be computed.

A/R RECEIPT

The amount of CASH to be applied against outstanding accounts receivable balances. Since the great majority of receipts reduce existing Accounts Receivable invoices, L.A.W.S. automatically enters the outstanding balance, associated with the entered client/matter/invoice number as the A/R receipt amount. If the actual receipt amount does not equal the A/R balance, modify or delete the inserted value as necessary. If a client and/or matter was entered in conjunction with a Client Miscellaneous Receipt, zero out the inserted A/R Receipt.

A/R ADJUSTMENT

The amount of NON-Cash adjustments to be applied against outstanding A/R invoices. Adjustments are used to write down or up existing invoices. Write-downs are entered as positive numbers while write-ups are entered as negative numbers.

NOTE: A/R receipts will affect the firms cash balance while adjustments will not. Both affect the outstanding A/R balance.

BALANCE

Informational only. The beginning A/R balance less current receipts and/or adjustments. Check this balance field to ensure that it is what you expect. If it is different from what you expect, verify that the correct criteria has been entered, i.e. invoice number etc., and that the signs are correct when processing adjustments, or payment reversals.

Miscellaneous Receipts

Miscellaneous receipts represent cash being deposited into the firm's general account which does not relieve existing accounts receivable balances.

CLIENT MISC

Enter the amount of miscellaneous receipts that are associated with client. Client related receipts include retainers or cost reimbursements. After entering client miscellaneous receipts, a follow-up form is displayed allowing this receipt to be further defined. Please review processing client miscellaneous receipts later on in this chapter.

NON-CLIENT MISC

Enter the amount of miscellaneous receipts that are non-client related. Examples of non-client miscellaneous receipts could include the proceeds from the sale of an asset, employee reimbursement for phone, etc. After entering non-client miscellaneous receipts, a follow-up form is displayed allowing this receipt to be further defined. Please review processing non-client miscellaneous receipts later on in this chapter.

VIEW DISTRIBUTION

The initial cash receipts screen allows the entry of totals only. It does not allow detailed allocation of the receipt entered. Selecting **VIEW DISTRIBUTION** verifies the entered information on the form, then displays the appropriate distribution screen displaying the detailed distribution of the entered receipt. Three possible distribution screens may be displayed including:

- Accounts Receivable Distribution,
- Client Related Miscellaneous Distribution,
- Non-Client Miscellaneous Distribution.

Note: The deposit date associated with the cash receipt is always displayed for informational purposes on the cash receipt distribution screens. If the deposit date associated with the cash receipt transaction must be modified, then change the deposit date entered on the original cash receipt entry screen. This modification will carry through to all the appropriate distribution items.

Accounts Receivable Distribution Form

When client invoices are finalized, L.A.W.S. automatically creates accounts receivable entries. Though transparent to the user, the receivable actually consists of several transactions summarizing each contributing attorneys performance as well as a transaction summarizing each expense distribution billed to the client.

As account receivable receipts are processed, L.A.W.S. automatically distributes the current receipt against each transaction constituting the accounts receivable.

Example: An invoice for \$97 is created. Two attorneys worked on the file with attorney "JJK" generating \$12 in fees while attorney "PDK" generated \$60 in fees. The \$25 dollars remaining consist of reimbursable client costs such as telephone or photocopy charges.

When this bill is finalized, L.A.W.S. creates receivable entries as follows:

<u>Attorney</u>	<u>Fee</u>	<u>Cost</u>	<u>Payments</u>	<u>Balance</u>
"JJK"	\$12			
"PDK"	\$60			
Costs		\$25		
<hr/>				
TOTAL	\$72.	\$25	\$0	\$97

When payment is received, L.A.W.S. applies payment in the order of disbursements, expenses, and fees.

Assume, for this example, that we received \$90 for this invoice. L.A.W.S. would automatically distribute the receipt as follows:

<u>Attorney</u>	<u>Fee</u>	<u>Costs</u>	<u>Payments</u>	<u>Balance</u>
"JJK"	\$12		\$10.83	
"PDK"	\$60		\$54.17	
Costs		\$25	\$25.00	
<hr/>				
TOTAL	\$72	\$25	\$90.00	\$7

As noted above, payment was first applied against costs, then against fees. The receipt contained enough funds to relieve all costs, but not all fees. L.A.W.S. prorates the remainder of the receipt to each attorney fee balance.

When the second payment is received, L.A.W.S. will review the prior allocation and see that the \$7 balance should be applied as fees; \$5.83 for attorney PDK and \$1.17 for attorney JJK.

The accounts receivable distribution screen displays the allocation of the receipt. If desired, the system distribution may be re-allocated in any manner whatsoever. The distribution screen will show all attorneys and expenses associated with the invoice regardless of the receipt allocation making it easier for the redistribution of receipts if desired. Yet, only receipt distribution lines containing payments or adjustments will be actually posted.

L.A.W.S. will not override an existing distribution ensuring that manual modifications are not un-done.

After pressing the **VIEW DISTRIBUTION** button, with an accounts receivable value entered, the following form is displayed:

Accounts Receivable Distribution Screen

Microsoft Access - [L.A.W.S. Cash Receipts Processing - A/R Distribution]

File Edit View Insert Format Records Tools Window Help

Client/ Matter	Invoice#/ Cont. Atty		Beq Bal	Cur Receipt	Cur Adj	New Bal	Description/ Exp Bill Code	B/A
				\$90.00	\$0.00			
▶ BAILEY	101	Fees:	0	0	0	0		
LOAN	PDK	Exp:	25	25	0	0		
9	04/03/1998	Disb:	0	0	0	0		
		Total:	25	25	0	0	ADMIN	PDK
BAILEY	101	Fees:	12	10.83	0	1.17		
LOAN	JJK	Exp:	0	0	0	0		
9	04/03/1998	Disb:	0	0	0	0		
		Total:	12	10.83	0	1.17		PDK
BAILEY	101	Fees:	60	54.17	0	5.83		
LOAN	PDK	Exp:	0	0	0	0		
9	04/03/1998	Disb:	0	0	0	0		
		Total:	60	54.17	0	5.83		PDK
* BAILEY	101	Fees:	0	0	0	0		
LOAN		Exp:	0	0	0	0		
9	04/03/1998	Disb:	0	0	0	0		
		Total:	0	0	0	0		
Distribution Totals:			Fees: 72	65	0	7		
			Exp: 25	25	0	0		
			Disb: 0	0	0	0		
			Total: 97	90	0	7		

Record: 1 of 3 (Filtered)

Form View FLTR NUM

Please note that the above distribution form re-displays the utilized example. The first record shows the \$25 expense allocation. The next two lines list the Contribution Attorneys associated with the invoice.

CURRENT RECEIPT/ADJUSTMENT

The header of the screen (within the heading portion of the form, immediately under the headings "Cur Receipt" and "Cur Adj" in red) contains the total receipt and/or total adjustment entered on the prior screen. This is for informational purposes only and may not be modified.

CLIENT/MATTER/INVOICE #

Identifies the client, matter and invoice number for which the receipt is being allocated. This information is carried over from the previous screen and is duplicated for each distribution line item. If multiple invoices are being paid, all the entries pertaining to the lowest invoice number will be listed first, then the entries for the next invoice number will be listed. These entries are modifiable.

CONT ATTY

The contributing attorney to which the entry applies. If the entry represents costs, the contributing attorney will default to the billing attorney assigned to the matter. This entry is modifiable.

REF NO

The reference number, displayed below the Client and Matter, assigned to the original receipt on the prior screen. The reference number allows coordination between the original receipt and the detail distribution transactions. This entry is for informational purposes and may not be changed.

DEPOSIT DATE

The deposit date, displayed below the contributing attorney, entered on the previous screen is automatically assigned to each distribution line item. This field is for informational purposes only and cannot be modified. If necessary, the deposit date may be modified on the primary *Process Cash* screen. The modified deposit date is then automatically changed on all distribution line items.

All dollar values are broken down by fees, disbursements and expenses along with a computed total. The column headings described below are applicable to each distribution line item.

BEGINNING BALANCE

The accounts receivable balance associated with the transaction prior to the current receipt or adjustment.

CUR RECEIPT

The current receipt allocated with the transaction.

CUR ADJ

The current adjustment allocated with the transaction.

NEW BALANCE

The accounts receivable balance associated with the transaction after the current receipt or adjustment are applied.

Note: If the entry has been modified, the new balance will not be computed until the transaction is posted by either clicking the pencil in the transactions record selector or by moving the cursor to a new transaction.

DESCRIPTION

The description associated with this transaction. The global description from the prior screen is automatically inserted along with each transaction. This description may be modified as desired.

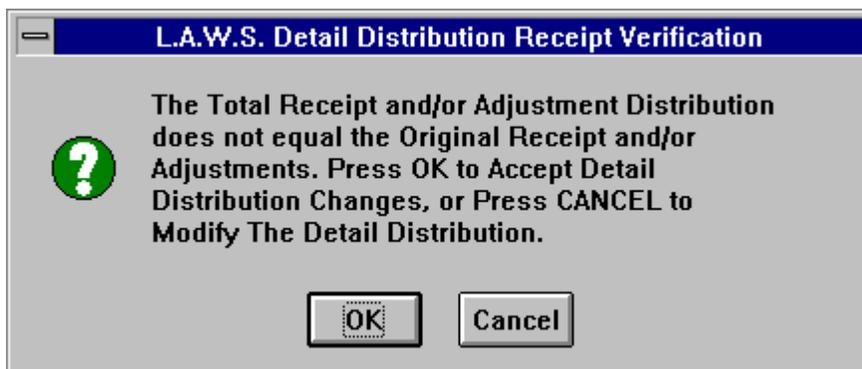
EXPENSE BILL CODE

The Expense Bill Code must be associated with expense entries. L.A.W.S. allows the option of specifying the general ledger number to which expense reimbursements should be allocated through use of the bill code. (See Bill Code File Maintenance.) The segregation of expenses by bill code allows for an accurate allocation of expenses to the appropriate general ledger account upon reimbursement.

B/A

Billing Attorney. L.A.W.S. automatically assigns receipt credit by both contributing and billing attorney. L.A.W.S. displays the billing attorney initials to whom billing attorney credit will be issued.

The footer of the screen displays the transaction totals. The transaction totals **MUST** equal the current receipt and/or adjustment displayed at the top of the screen. If the system allocation is modified, and modified totals do not match the original entries, the following message is displayed when the distribution screen is closed.



Available Options:

- OK-** The totals entered on the distribution screen are considered accurate. The amounts entered on the original cash receipts screen are modified to equal the distribution totals.
- Cancel-** The totals entered on the original cash receipts screens are considered accurate and are not modified. Processing returns to the distribution screen for modification of distribution line item amounts.

PLEASE NOTE: The balance due per invoice is not decreased until the entire batch of receipts are posted via the **Post Deposit** button. L.A.W.S. automatically calculates the distribution line items based on the existing outstanding balance. Accordingly, if two individual receipts are to be applied against a common invoice, L.A.W.S. will distribute each receipt against costs first then fees. The second system generated distribution will mirror the original distribution possibly causing costs to be over applied and fees to be under applied. Posting the first receipt prior to processing the second receipt, or manually overriding the system generated distribution line items on the second receipt will rectify this problem.

Client Miscellaneous Receipts: On Account Payments & Cost Reimbursements

Client miscellaneous receipts are cash receipts received from clients which do not relieve accounts receivable invoices. Miscellaneous client receipts can be either on-account payments (retainers deposited into the general account), or cost reimbursements (credits to WIP for costs not yet billed).

A client and matter code is required for miscellaneous client receipts. If the codes are originally entered on the original cash receipts screen, they carry over to the distribution screen. Otherwise, the codes will be blank on the distribution screen and must be entered.

Assume, for this example, that we receive a \$1,000 client miscellaneous receipt from our client "BAILEY", matter "GEN". In this example we assume that \$500 is considered an on-account retainer to be applied against future invoices and \$500 is considered cost reimbursements crediting WIP. After entering the \$1,000 client miscellaneous receipt amount on the original cash receipts entry screen, the following form is automatically displayed.

Client Miscellaneous Receipt Distribution

Ref No	Client/Matter	On Account	Cost Reimb.	Bill Code	Description	Bill Atty\ Cont Atty
10 04/03/98	BAILEY LOAN	\$500.00	\$0.00			PDK PDK
10 04/03/98	BAILEY LOAN	\$0.00	\$500.00	D	WIP Reimbursement -Air Fare	
* 10 04/03/98	BAILEY LOAN	\$0.00	\$0.00			

Amount to be Distributed: \$1,000.00

Record: 2 of 2 (Filtered)

The Amount to be Distributed total, displayed in the header of the form, is the amount carried over from the original cash receipts entry screen.

REF NO

The system assigned reference number assigned to the original entry. This reference number is associated with each distribution line so as to allow coordination between the original entry and the distribution line items. Informational only, may not be modified.

DEPOSIT DATE

The deposit date is displayed directly below the system assigned reference number. This is for informational purposes only and may not be modified.

CLIENT/MATTER

Client Miscellaneous receipts must be assigned to a specific client/matter combination. If a client and matter code is entered on the prior screen, they are automatically carried over to this distribution screen. Otherwise, the client and/or matter codes will be blank and must be entered.

ON ACCOUNT

If applicable, enter the amount of on-account payments received. On-account payments reflect payments from clients, deposited in the firm's general cash account, which should be applied against future billings.

Note: If an on-account payment is received, but should be deposited in a trust account, it must be treated as a trust retainer and must be processed through the trust-processing program.

COST REIMB

If applicable, enter the amount of cost reimbursements received from the client. Cash receipts from a client used to reimburse costs prior to billing are considered cost reimbursements. Cost reimbursement entries are posted as a credit to the clients WIP and will decrease the costs on future billings. Cost reimbursements do not affect the current A/R balance.

BILL CODE

The bill code associated with cost reimbursement entries. Cost reimbursements post as a disbursement entry in WIP. All costs in WIP MUST have a bill code. This is a required field for cost reimbursement entries, but is not utilized with on-account receipts.

DESCRIPTION

The description associated with a miscellaneous client receipt. The global description entered on the prior screen automatically defaults to the line item description. This description may be modified as desired.

BILL ATTY / CONT ATTY

Specifies the billing and contributing attorneys who are to receive credit for on-account payments. On-account payments will be stored as negative fee transactions within the accounts receivable system. Both billing and contributing attorney "Fees Received" credit will be given for the on-account payment.

Options Available for Assigning On-Account Credit

Two methods of credit allocation are available within L.A.W.S. for on-account credit allocation.

Method 1: Normally both billing and contributing attorney credit is given to the billing attorney assigned to the matter. Upon receipt of payment, positive credit is given to the billing attorney. When the on-account payment is applied against an invoice, credit for the on-account application is automatically taken away from the billing attorney assigned to the matter then reapplied as a normal cash receipt to the associated invoice.

Method 2: An alternative method of assigning credit to on-account payments is to allocate credit to a pre-defined billing attorney specified in the firm file maintenance. If a firm billing attorney code is specified, the original on-account credit, as well as the negative application of the on-account payment will be posted to this attorney. This method of on-account credit application effectively eliminates the assignment of on-account credit to the billing attorney until the on-account payment is applied to an invoice.

It is possible to mix the application methods within the firm. If some members of the firm are to receive on-account credit while others are not, simply specify a firm billing attorney as specified in Method 2. For all members of the firm who are to receive on-account credit as specified via method 1, modify the "Use Firm Retainer Atty" to "No" in the Attorney File Maintenance.

The footer of the form displays the transaction totals. The transaction totals MUST equal the Current Receipt entered on the prior screen. If the system allocation is modified, and modified totals do not match the original entries, the following form is displayed when the Distribution form is closed.



Pressing "OK" will accept the detail distribution total and modify the originally entered amount, on the prior form, to equal the distribution totals. Pressing "Cancel" will return the user to the distribution screen allowing modification of the distribution amounts.

Non Client Miscellaneous Receipts

Non client miscellaneous receipts represent all receipts not applicable to existing A/R invoices or clients. Examples of non-client miscellaneous receipts could be tax refunds, employee reimbursement of expenses, sale of assets, etc.

Since a miscellaneous receipt is NOT client or invoice related, the client, matter and invoice number may be left blank. A description may be associated with the receipt amount.

For this example, assume that the firm receives \$250 for the sale of a copier. After entering the \$250 non-client miscellaneous receipt on the *Process Cash* screen, the following form is displayed.

Non Client Miscellaneous Receipt Distribution Screen

Amount to be Distributed: \$250.00

Ref No/ Dep Date	General Ledger #	Distribution Amount	Description
3 04/03/98	1509	\$250.00	Sale of copier
* 3 04/03/98		\$0.00	

Close \$250.00 Delete

Record: 1 of 1 (Filtered)

Form View FLTR CAPS NUM

The **Amount to be Distributed** total, displayed in the header of the form, is the amount carried over from the prior screen.

REF NO

The system assigned reference number assigned to the original entry. This reference number is associated with each distribution line so as to allow coordination between the original entry and the distribution line items.

DEP DATE

The deposit date is displayed directly below the system assigned reference number. This is for informational purposes only and may not be modified.

GENERAL LEDGER #

The general ledger account number to which the miscellaneous receipt should be distributed. The amount will naturally be debited to the cash account identified in the firm file. The distribution transaction allows definition of the credit portion of the created journal entry. The entered account number is verified against the firm's chart of accounts.

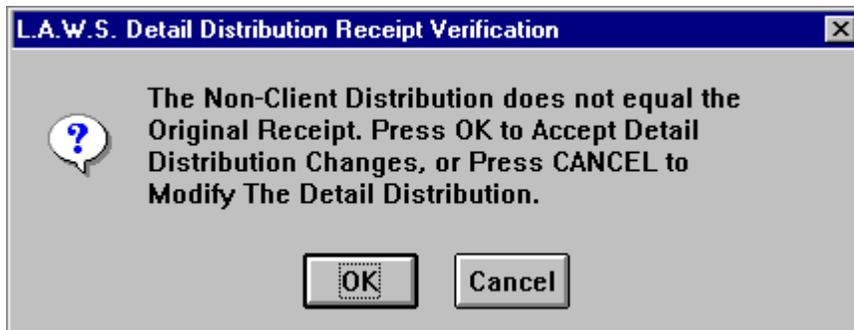
DISTRIBUTION AMOUNT

The amount of receipt to be applied against the defined general ledger account. Multiple line items would be utilized to enter distributions pertaining to multiple general ledger accounts.

DESCRIPTION

The description associated with the miscellaneous receipt. The global description associated with the total receipt automatically defaults to the line item description. This description may be modified as desired.

The footer of the form displays the transaction totals. The transaction totals **MUST** equal the non client miscellaneous receipt entered on the prior screen. If the system allocation is modified, and the modified totals do not match the original amount entered on the prior form, the following form is displayed when the distribution form is closed.



Pressing "OK" will accept the detail distribution total and modify the originally entered amount, on the prior form, to equal the distribution totals. Pressing "Cancel" will return the user to the distribution screen allowing modification of the distribution amounts.

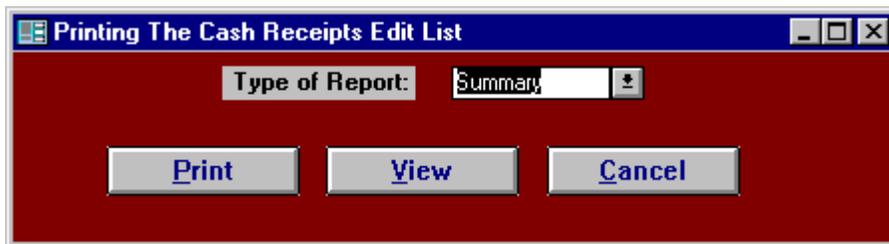
Print/View Button

The Print/View button prints or displays the Cash Receipts Edit Listing. The purpose of this report is to list and total all deposits being processed within the cash receipts system.

The report may be printed in Summary or Detail form. The Summary Report prints a single line cash receipt transaction without reference to distribution. Only information entered on the primary *Process Cash* screen is displayed. Accordingly, blank client, matter, or invoice codes will not be printed. The Detail Report shows the complete distribution of each transaction.

A primary purpose of this report is to allow the visual verification of the entered receipt totals against the corresponding deposit ticket total taken to the bank. If an error occurs, the Cash Receipts Edit List allows a line by line review of the entered receipt and/or adjustment activity. Transactions may be corrected by referencing the desired system assigned reference number.

After pressing the Print/View Button, the following form is displayed.



A sample of the cash receipts reports are displayed on the following pages.

Sample: Summary Cash Receipts Edit Report
Sample: Detail Cash Receipts Edit Report

L.A.W.S. CORPORATION - DEMONSTRATION

Cash Receipts Edit Listing - Summary

RefNo	Client	Matter	Invoice#	Total Receipt	A/R Receipt	Client Misc Receipt	Non-Client Misc Receipt	A/R Adjustment	Description
Mar 31/1998									
5	BAILEY	LOAN	101	\$90.00	\$90.00	\$0.00	\$0.00	\$0.00	
6	BAILEY	GEN		\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	
7				\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	
Deposit Total: 03/31/1998				\$1,340.00	\$90.00	\$1,000.00	\$250.00	\$0.00	
Grand Total:				\$1,340.00	\$90.00	\$1,000.00	\$250.00	\$0.00	

L.A.W.S. CORPORATION - DEMONSTRATION
Cash Receipts Edit Listing - Detail Transactions

RefNo	Client	Matter	Invoice#	Cont / Bill	Fees	Disb	Exp	Misc Receipt	Misc Code	Description
Mar 31/1998										
5	BAILEY	LOAN	101	PDK	Receipts: \$0.00 Adj: \$10.83	\$0.00	\$0.00	\$25.00	\$0.00 ADMIN	
			JJK	PDK	Receipts: \$0.00 Adj: \$54.17	\$0.00	\$0.00	\$0.00		
			PDK	PDK	Receipts: \$0.00 Adj: \$65.00	\$0.00	\$25.00	\$0.00		
					Receipts: \$0.00 Adj: \$0.00	\$0.00	\$0.00	\$0.00		
6	BAILEY	GEN	Retnr	BBB	Receipts: \$0.00 Adj: \$0.00	\$500.00	\$0.00	\$0.00		Retainer received
		Cost R			Receipts: \$0.00 Adj: \$0.00	\$0.00	\$0.00	\$500.00		D Reimb for air fare - Texas 3/15/98
					Receipts: \$500.00 Adj: \$0.00	\$0.00	\$0.00	\$500.00		
7				Misc R	Receipts: \$0.00 Adj: \$0.00	\$0.00	\$0.00	\$0.00	\$250.00 1510	Sale of Copier
					Receipts: \$0.00 Adj: \$0.00	\$0.00	\$0.00	\$250.00		
Deposit Total: 03/31/1998										
					Receipts: \$565.00 Adj: \$0.00	\$0.00	\$25.00	\$750.00		
Grand Total:										
					Receipts: \$565.00 Adj: \$0.00	\$0.00	\$25.00	\$750.00		

Post Deposit

As previously discussed, cash receipts are entered in a batch mode which allows all receipts to be entered and reviewed prior to the actual posting. Posting of the entered receipts occur after the batch totals are verified as accurate against the deposit ticket total. The **POST DEPOSIT** option physically posts all transactions entered through the **PROCESS CASH** option. After pressing the **POST DEPOSIT** button, the following form is displayed.

Post Cash Receipts Screen

Microsoft Access - [L.A.W.S. -Posting Cash Receipts / Adjustments]

File Edit View Insert Format Records Tools Window Help

Posting Cash Receipts:

Cash Receipts Edit Listing

Print / View

Batch Totals: Receipts: 1340.00
Adjustments: 0.00

Post Cash Receipts Cancel Posting

Continue With Posting?

Posting Cash Receipts involves applying Receipts and Adjustments against the Current Accounts Receivable Balances and Posting a General Ledger Journal Entry recording Revenue received.
The Posting should not continue until the entire deposit is processed and balanced.

Apply Cash Receipts NUM

INFORMATION TO REVIEW

As a convenience to the user, a **PRINT/VIEW** button is available for the generation of the Cash Receipts Edit Listing. The button generates the Cash Receipts Edit Listing allowing for a detailed review of entered transactions. Please review the prior section of this chapter for a discussion of the **PRINT/VIEW** Button.

BATCH TOTALS

The batch totals display the total receipts and/or adjustments that are going to be posted. If the batch totals do not agree with your deposit ticket totals, **DO NOT POST THIS BATCH**. It is possible that multiple deposits are being processed simultaneously. If so, the batch total should equal the total of the processed deposit tickets.

POST CASH RECEIPTS

The *POST CASH RECEIPTS* button will initiate the posting of this batch of cash receipts. Posting involves the following:

- 1) The relief of accounts receivable.
- 2) The posting of cost reimbursements to WIP.
- 3) Creation of a general ledger journal entry which posts the cash receipts general ledger activity to the firms general ledger. All journal entry activity is automatically coded with a source code of "CR" (cash receipts).
- 4) Removal of posted receipt transactions from the *Process Cash* system.

When complete, the Accounts Receivable Menu is displayed.

CANCEL BUTTON

Will cancel the cash receipt posting. No activity will be posted and all receipts will remain on the system.

Special Cash Receipts Processing Situations:

Over Payments

If an overpayment is received which should be returned to the client, perform the following procedures.

- 1) Determine the portion of the receipt that should be applied against existing invoices and apply in the normal manner.
- 2) Determine the amount of overpayment that should be refunded to the client. Enter this amount as a Non-Client Miscellaneous receipt. Post the overpayment to a miscellaneous income or expense general ledger number.
- 3) Deposit the overpayment in the firms general fund along with the rest of the deposit.
- 4) Write a disbursement check to the client through Cash Disbursement Processing. Utilize the previously referenced miscellaneous income or expense general ledger number as the distribution account number.

If an overpayment is received which should be applied towards future invoices, perform the following procedures.

- 1) Determine the portion of the receipt that should be applied against existing invoices and apply in the normal manner.
- 2) Determine the amount of overpayment that should be applied towards future billings. Enter this amount as a Client Miscellaneous Receipt - *On-account Payment*. If the Retainer Billing Option is set to yes, the amount of the overpayment will be noted on the next invoice

Reversing a Payment

Reversing a payment simply involves re-entering the original payment as a negative. This transaction will reduce the firms cash balance and reactivate the existing accounts receivable balance. If it becomes necessary to reverse a payment, follow the following procedures.

- 1) Identify the receipt to be reversed.
- 2) Run a Detail Cash Receipts/Adjustments Journal identifying the original receipt. This journal will display the attorneys, costs and expenses to which the receipt was applied.
- 3) Enter the reversal exactly as the original was entered except with negative numbers. All line items noted on the Detail Cash Receipts/Adjustments Journal must be entered exactly as they appear with negative numbers. Be sure that fees for each attorney are reversed by attorney and that costs are reversed as they were originally entered.

ACCOUNTS RECEIVABLE INQUIRY

The Accounts Receivable Inquiry is designed to allow for the review of Accounts Receivable balances or transactions through a variety of formats. The program is designed to either display the detail accounts receivable activity, or to summarize WIP and A/R balances within Attorney, Client or Matter.

All information contained on the inquiry screens is display only and may not be modified.

After selecting **A/R INQUIRY**, the following screen is displayed.

A/R Inquiry Screen

Microsoft Access - [L.A.W.S. - Accounts Receivable Inquiry]

File Edit View Insert Format Records Tools Window Help

Accounts Receivable Inquiry Aging Date: 04/17/1998

Detail Selection Criteria		Summary AR/WIP Data	
Attorney:	<input type="text"/>	Billing:	<input type="text"/>
Client:	<input type="text"/>	Aged A/R Balance:	
Matter:	<input type="text"/>	0 - 30 Days:	\$0.00
Invoice#:	<input type="text"/>	31 - 60 Days:	\$0.00
		61 - 90 Days:	\$0.00
		91 - 120 Days:	\$0.00
		Over 120 Days:	\$0.00
		Total A/R:	\$0.00
Start Date:	<input type="text"/>	WIP Balance:	
End Date:	04/17/1998	Wip Hours:	0.00
Transaction Criteria:	All Transactions	Wip Fees:	\$0.00
Summary Criteria:	Transaction	Wip Disbs:	\$0.00
	Totals	Wip Exp:	\$0.00
Source:	Active	Total Wip:	\$0.00
		Last Pay Date:	
		Last Pay Amt:	\$0.00
		Last Bill Date:	
		Last Bill Amt:	\$0.00

Record: 1 of 1

Form View

The A/R Inquiry form is partitioned into two sections including the **Detail Selection Criteria** in the left column and the **Summary AR / WIP Data** in the right.

All information within the **Detail Selection Criteria** column is used to select data and specify the form in which it should be presented. All selection criteria fields work in conjunction with each other allowing the inquiry to be as broad or as narrow as desired. A detailed explanation of the selection criteria options are described in the following pages.

ATTORNEY

If selection of information is to be displayed by attorney, select the desired attorney. Otherwise, leave the attorney blank and all attorneys will be selected for review. Listed to the right of the Attorney field is the Attorney Summary Option. The available options include:

- Billing** Data will be selected and reported by the Billing Attorney
- Contributing** Data will be selected and reported by the Contributing Attorney

CLIENT

Enter the client code to retrieve information for a single client. Otherwise, leave the field blank for all clients.

MATTER

Enter the matter code to retrieve information for a single matter. Otherwise, leave the field blank for all matters. Matters must be entered in conjunction with clients. If a matter is entered independently of a client, a listing of all matters will be displayed. When a matter is selected, the appropriate client code will be inserted.

NOTE: If the selected matter code is not unique, and the client code is left blank, the first client code associated with the matter will always be retrieved. It is always best to enter the client and matter combination if the firms matter codes are not unique.

INVOICE

Enter the invoice number to retrieve information for a single invoice. Otherwise, leave the field blank for all invoices. The invoices are displayed via decreasing invoice number displaying the current invoices first. Retainers will always show first.

START/END DATES

Enter the date range for selected activity. For example, to review A/R activity for a single month, enter the desired months start and end dates. To review all activity, leave the start date blank and leave the end date at the default of the current system date.

NOTE: In order to display accurate invoice balances, the start date must be left blank. Otherwise, the balance will include only activity dated within the start and end dates. **For example:** An invoice may be initially billed on 1/1/97, a partial payment may be applied on 2/15/97 and the balance may be written off on 3/15/97. In order to receive an accurate balance, the start date should be left blank so that all activity is accumulated and displayed. In this example, if the start date was entered as 02/01/97, the invoice total would include only the payment and the write off, excluding the initial billing, yielding undesired results.

TRANSACTION CRITERIA

L.A.W.S. allows analysis of the Accounts Receivable activity to be selected based on the type of transaction. The available options include:

- All Transactions:** Will include all transaction types in the computation of balances, --i.e.: Billings, Receipts and Adjustments. If the balance of invoices is to be displayed, "All Transactions" must be utilized.
- Billing Only:** Displays only amounts billed. The billing amounts are displayed as positive numbers.
- Receipts Only:** Displays only cash receipts. The receipt amounts are always displayed as NEGATIVE since they decrease the value of accounts receivable.
- Adjustments Only:** Displays only adjustments write ups and downs. Adjustment amounts are displayed as they affect the accounts receivable balance. Accordingly, write-offs are displayed as negative while write-ups are displayed as positive.

SUMMARY CRITERIA

Specifies the manner in which the selected information should be summarized and displayed when the *VIEW DETAIL A/R ACTIVITY* button is pressed. The available options include:

- Billing Atty:** One line per billing attorney is displayed. The attorney type is always displayed at the top of the attorney summary form.
- Cont Atty:** One line per contributing attorney is displayed. The attorney type is always displayed at the top of the attorney summary form.
- Client Totals:** One line per client is displayed summarizing receivable activity based on the entered criteria.
- Matter Totals:** One line per matter is displayed summarizing receivable activity based on the entered criteria.
- Invoice Totals:** One line per invoice is displayed summarizing receivable activity based on the entered criteria.

Transaction

Totals: Summarizes activity within transaction. A transaction groups activity by Client, Matter, Invoice#, Date and Type.

Detail

Transactions: All detail transactions associated with the invoice are displayed based on the entered criteria. The detail transactions include the distribution of charges, receipts and/or adjustments by billing and contributing attorney. The detail transactions also summarize the total costs billed and the reimbursed cost type.

Example: Difference between Transaction Totals and Detail Transactions

Assume a receipt is posted to the system for \$150 and is distributed to several attorneys. The Transaction Total summary option displays one line totaling \$150. The Detail Transaction summary option displays multiple lines consisting of the amount of the receipt allocated to each attorney.

SOURCE:

Specifies the file that should be utilized for the inquiry. All Accounts Receivable information is stored in the AR file. Over time it is possible that this file may contain information about thousands of paid invoices with zero balances. In order to improve performance, L.A.W.S. offers the option of moving invoices with zero balances from the regular A/R file into a Purged A/R file. The available options include:

- Active** Data is selected from the Active Accounts Receivable file only.
- Complete** Data is selected from both the Active and Purged Accounts Receivable files.

Example: A firm has been utilizing L.A.W.S. for several Years. The A/R file contains 500,000 transactions of which 450,000 pertain to paid invoices over 1 year old. Each time an A/R inquiry is performed or an Aged Receivable list is produced L.A.W.S. must examine and summarize all 500,000 entries. If desired, all zero balance invoices may be moved from the active A/R file into a Purged A/R file based on a user supplied cutoff date. In this example, 450,000 transactions would be copied from the active file to the purged file. After the purge the active file will contain 50,000 transactions while the purged file will contain 450,000 transactions. Normal A/R Inquires, Cash Receipt processing and other functions access the Active A/R file only dramatically improving performance. When prior history is required, the Complete Source option may be used which automatically accesses both the purged and the active transactions.

DISPLAY SUMMARY DATA Button

Clicking the DISPLAY SUMMARY DATA will insert values into the Summary AR/WIP Data section of the form. This section of the form utilizes the ATTORNEY, CLIENT, MATTER and END DATE selection criteria only. The transaction criterion is always "All Transactions".

AGING DATE: The Aging Date is stored in the screen header. The current system date is used as the default aging date. The Aging Date is used to age the WIP and A/R balances when requested via the Display Summary Data button.

Please note: The WIP balances include unbilled transactions only, regardless of the date of entry.

The Last Pay Date, Last Pay Amt, Last Bill Date & Last Bill Amt are only computed if a client code is entered. If the client is entered independently, the last activity dates will pertain to the client. If a client matter combination is entered, the last activity dates will pertain to the matter.

Listed below is a Sample of the Summary Data associated with the Client "BAILEY".

Microsoft Access - [L.A.W.S. - Accounts Receivable Inquiry]

File Edit View Insert Format Records Tools Window Help

Accounts Receivable Inquiry Aging Date: 04/17/1998

Detail Selection Criteria		Summary AR/WIP Data	
Attorney:	[Dropdown]	Billing	[Dropdown]
Client:	BAILEY	Aged A/R Balance:	0 - 30 Days: \$0.00
Matter:	[Dropdown]		31 - 60 Days: \$614.83
Invoice#:	[Dropdown]		61 - 90 Days: \$0.00
			91 - 120 Days: \$0.00
			Over 120 Days: \$7,954.81
			Total A/R: \$8,569.64
Start Date:	[Text]	WIP Balance:	Wip Hours: 32.50
End Date:	04/17/1998		Wip Fees: \$2,997.50
Transaction Criteria:	All Transactions		Wip Disbs: (\$1,470.00)
Summary Criteria:	Transaction Totals		Wip Exp: \$68.75
Source:	Active		Total Wip: \$1,596.25
			Last Pay Date: 04/03/1998
			Last Pay Amt: \$590.00
			Last Bill Date: 03/12/1998
			Last Bill Amt: \$598.85

Record: 1 of 1

Form View NUM

View Detail A/R Activity Options

L.A.W.S. allows for Accounts Receivable Inquires to be performed in a variety of methods. Listed below is a brief description of each option.

Attorney Totals

Listed below is a sample of the Attorney Totals Summary. Please note that a single line is displayed for each attorney. The selection criterion utilized is displayed at the top of the form. In this example, a transaction type of BILLING ONLY was selected. The data displayed represents total billing by attorney.

Attorney	Total	Fees	Disbursements	Expenses
AAA	\$1,660.00	\$1,615.00	\$25.00	\$20.00
BBB	\$4,807.83	\$4,787.43	\$0.00	\$20.40
CCC	\$598.85	\$412.50	\$161.35	\$25.00
FKG	\$2,125.00	\$2,125.00	\$0.00	\$0.00
JJK	\$95.00	\$62.50	\$0.00	\$32.50
MMM	\$350.00	\$350.00	\$0.00	\$0.00
PDK	\$45,674.53	\$43,666.28	\$520.00	\$1,488.25
SSJ	\$2,350.00	\$2,350.00	\$0.00	\$0.00
Total:	\$57,661.21	\$55,368.71	\$706.35	\$1,586.15

INFORMATION TO REVIEW

- ATTORNEY The Attorney to which the activity applies.
- TOTAL The total of Fees, Disbursements and Expenses associated with this transaction.
- FEES The total Fees associated with this transaction.
- DISBURSEMENS The total Disbursements associated with this transaction.
- EXPENSES: The total Expenses associated with this transaction.

Client Totals

The second sample displays Client Totals. Again, the selection criteria is displayed at the top of the form. This example displays RECEIPTS ONLY. Receipts decrease the value of Accounts Receivable and are stored in the system as credits. Accordingly, when receipts are displayed on A/R Inquiry forms, the value received is negative.

Microsoft Access - [A/R/ Inquiry - Summary by Client]

File Edit View Insert Format Records Tools Window Help

Attorney: * All * Invoice: * All * Zero Bal: No Active A/R
 Client: * All * Start Date: Atty Type: Contributing
 Matter: * All * End Date: 04/17/1998 Transactions: Receipts Only

Client	Total	Fees	Disbursements	Expenses
1	(\$1,020.00)	(\$975.00)	(\$25.00)	(\$20.00)
ABC	(\$120.00)	(\$90.00)	\$0.00	(\$30.00)
AIRWAY	(\$2,674.00)	(\$2,405.00)	(\$250.00)	(\$19.00)
BAILEY	(\$14,147.63)	(\$12,652.62)	(\$129.01)	(\$1,366.00)
CHEATHAM	(\$100.00)	(\$100.00)	\$0.00	\$0.00
HICKEY	(\$100.00)	(\$100.00)	\$0.00	\$0.00
MCW	(\$100.00)	(\$100.00)	\$0.00	\$0.00
Total:	(\$18,261.63)	(\$16,422.62)	(\$404.01)	(\$1,435.00)

Record: 1 of 7
Form View NUM

INFORMATION TO REVIEW

- CLIENT The client to which the transaction applies.
- TOTAL The total of Fees, Disbursements and Expenses associated with this transaction.
- FEES The total Fees associated with this transaction.
- DISBURSEMENTS The total Disbursements associated with this transaction.
- EXPENSES The total Expenses associated with this transaction.

Matter Totals

The matter total option displays a single line per matter. All selection options are displayed at the top of the form. This example displays All Transactions. The values displayed are current A/R balance associated with each matter within the client "BAILEY".

The screenshot shows a Microsoft Access window titled "[A/R Inquiry - Summary by Matter]". The window contains a form with a menu bar (File, Edit, View, Insert, Format, Records, Tools, Window, Help) and a data table. The table has columns for Client, Matter, Total, Fees, Disbursements, and Expenses. The data is as follows:

Client	Matter	Total	Fees	Disbursements	Expenses
BAILEY	132	\$607.83	\$412.50	\$161.35	\$33.98
BAILEY	GEN	\$2,594.31	\$2,364.98	\$190.99	\$38.34
BAILEY	LOAN	\$2,600.33	\$2,554.62	\$0.00	\$45.71
BAILEY	ONE	\$2,767.17	\$2,724.65	\$0.00	\$42.52
Total:		\$8,569.64	\$8,056.75	\$352.34	\$160.55

At the top of the form, there are several fields for filtering: Attorney: * All *, Invoice: * All *, Zero Bal: No, Active A/R, Client: BAILEY, Start Date, Atty Type: Contributing, Matter: * All *, End Date: 04/17/1998, Transactions: All Transactions. A 'Close' button is located at the bottom left of the table area. The status bar at the bottom shows 'Record: 1 of 4' and 'Form View'.

INFORMATION TO REVIEW

- CLIENT/
MATTER The client and matter to which the transaction applies.
- TOTAL The total of Fees, Disbursements and Expenses associated with this transaction.
- FEES The total Fees associated with this transaction.
- DISBURSEMENTS The total Disbursements associated with this transaction.
- EXPENSES The total Expenses associated with this transaction.

Invoice Totals

The Invoice Totals Inquiry form displays a single line per invoice. All options utilized for selection of data are displayed at the top of this form. Invoices with zero balances are not displayed. The values displayed are current A/R balance associated with each invoice within the client "BAILEY", matter "LOAN".

Client	Matter	Inv No	Inv Date	Atty	Total	Fees	Disb	Exp
BAILEY	LOAN	101	02/25/1998	PDK	\$7.00	\$7.00	\$0.00	\$0.00
BAILEY	LOAN	234	08/28/1995	PDK	\$0.01	\$0.01	\$0.00	\$0.00
BAILEY	LOAN	315	12/23/1996	PDK	\$0.01	\$0.01	\$0.00	\$0.00
BAILEY	LOAN	325	01/13/1997	PDK	\$856.83	\$844.17	\$0.00	\$12.66
BAILEY	LOAN	337	01/21/1997	PDK	\$428.41	\$422.08	\$0.00	\$6.33
BAILEY	LOAN	56389	02/15/1997	PDK	\$1,312.33	\$1,292.94	\$0.00	\$19.39
BAILEY	LOAN	RETAIN	02/28/1997	PDK	(\$4.26)	(\$11.59)	\$0.00	\$7.33
Total:					\$2,600.33	\$2,554.62	\$0.00	\$45.71

INFORMATION TO REVIEW

- CLIENT/
MATTER/
INV NO: The client, matter and invoice number to which the transaction applies.
- INV DATE: The invoice date.
- ATTY: The attorney associated with this entry. If the specified **Atty Type** is "Billing", then the attorney represents the billing attorney, otherwise, it represents the contributing attorney. A line item is displayed for each attorney referenced within the invoice.
- TOTAL The total of Fees, Disbursements and Expenses associated with this transaction.
- FEE The total Fees associated with this transaction.
- DISB The total Disbursements associated with this transaction.
- EXP: The total Expenses associated with this transaction.

Transaction Totals

The Transaction Totals Inquiry groups data by transaction within the requested criteria. The Transaction Totals Inquiry groups activity together by Client, Matter, Invoice Number, Date and Transaction Type. It differs from the Detail Transaction Query in that activity is not segregated by Attorney. Listed below is a sample of the Transaction Totals Inquiry.

Please note that the Description pertaining to each transaction may be displayed by moving the screen right via

Client	Matter	Inv No	Tran Date	Type	Total	Fees	Disb	Exp
BAILEY	LOAN	101	02/25/1998	B	\$97.00	\$72.00	\$0.00	\$25.00
BAILEY	LOAN	101	04/03/1998	R	(\$90.00)	(\$65.00)	\$0.00	(\$25.00)
Total:					\$7.00	\$7.00	\$0.00	\$0.00

the arrows at the bottom of the screen.

INFORMATION TO REVIEW

- CLIENT/
MATTER/
INV NO: The client, matter and invoice number to which the transaction applies.
- TRAN DATE: The transaction date.
- TYPE: The transaction type B=Billing, W-Write off or Write up, R=Receipt
- TOTAL The total of Fees, Disbursements and Expenses associated with this transaction.
- FEE The total Fees associated with this transaction.
- DISB The total Disbursements associated with this transaction.
- EXP: The total Expenses associated with this transaction.

Detail Transactions

The Detail Transaction screen is designed to display all transactions associated with each invoice. A billing transaction is created for each contributing attorney having activity associated with each invoice. As payments or adjustments are processed, individual transactions are created allocating appropriate credit to the contributing attorneys. The possibility exists for many transactions to pertain to any given invoice.

Client	Matter	Inv No	Tran Dt	Typ	B/A/C/A	Total	Fees	Disb	Exp	ExpCd
BAILEY	LOAN	101	2/25/98	B	PDKJJK	\$12.00	\$12.00	\$0.00	\$0.00	
BAILEY	LOAN	101	2/25/98	B	PDKPDK	\$25.00	\$0.00	\$0.00	\$25.00	ADMIN
BAILEY	LOAN	101	2/25/98	B	PDKPDK	\$60.00	\$60.00	\$0.00	\$0.00	
BAILEY	LOAN	101	4/3/98	R	PDKJJK	(\$10.83)	(\$10.83)	\$0.00	\$0.00	
BAILEY	LOAN	101	4/3/98	R	PDKPDK	(\$54.17)	(\$54.17)	\$0.00	\$0.00	
BAILEY	LOAN	101	4/3/98	R	PDKPDK	(\$25.00)	\$0.00	\$0.00	(\$25.00)	ADMIN
Total:						\$7.00	\$7.00	\$0.00	\$0.00	

INFORMATION TO REVIEW

- CLIENT/
MATTER/
INV NO The client, matter and invoice number to which the transaction applies.
- TRAN DATE The transaction date.
- TYP The transaction type B=Billing, W-Write off or Write up, R=Receipt
- B/A The billing attorney associated with the transaction.
- C/A The contributing attorney associated with the transaction.
- TOTAL The total of Fees, Disbursements and Expenses associated with this transaction.
- FEE The total Fees associated with this transaction.
- DISB The total Disbursements associated with this transaction.

EXP The total Expenses associated with this transaction.

EXPCD The Expense Code associated with expense amounts within this transaction.

Additional information, pertaining to each transaction may be displayed by moving the screen right. Below, please find a sample form displaying additional data.

The screenshot shows a Microsoft Access window titled "Microsoft Access - [Accounts Receivable Inquiry - Detail Transactions]". The window contains a form with the following data:

Zero Bal: No Active A/R
Atty Type: Billing
198 Transactions: All Transactions

V/A	Total	Fees	Disb	Exp	ExpCd	Description	CR Ref	GL Src
K	\$12.00	\$12.00	\$0.00	\$0.00		Manual invoice entered 03/31/1998		
DK	\$25.00	\$0.00	\$0.00	\$25.00	ADMIN	Manual invoice entered 03/31/1998		
DK	\$60.00	\$60.00	\$0.00	\$0.00		Manual invoice entered 03/31/1998		
K	(\$10.83)	(\$10.83)	\$0.00	\$0.00			5	CR 122
DK	(\$54.17)	(\$54.17)	\$0.00	\$0.00			6	CR 122
DK	(\$25.00)	\$0.00	\$0.00	(\$25.00)	ADMIN		4	CR 122
		\$7.00	\$7.00	\$0.00	\$0.00			

Record: 1 of 6
Form View

DESCRIPTION A description of the transaction entered through the Cash Receipts Processing Option

CR REF The system assigned Cash Receipts Reference number assigned to each receipts and adjustments transaction.

GL SRC As cash receipts are posted to the general ledger, L.A.W.S. assigns a G/L Source number to each journal entry. The GL Source number is stored with the G/L transaction as well as with the accounts receivable entry allowing each receipt transaction to be cross referenced to an actual general ledger journal entry.

BILLING JOURNAL

The Billing Journal summarizes all invoices produced within a given time period. The report may be summarized by client, billing attorney, contributing attorney or invoice number. As a matter of convenience, this option is also available on the Billing menu.

After selecting *Billing Journal*, the following screen is displayed.

The screenshot shows a Microsoft Access window titled "Microsoft Access - [L.A.W.S. Billing Journal Selection]". The menu bar includes File, Edit, View, Insert, Format, Records, Tools, Window, and Help. The main area has a yellow header "Billing Journal" and a teal background. It contains a "Blank For All" button, "Print" and "View" buttons, and several input fields: "Attorney:" (dropdown), "Client:" (dropdown), "Start Date:" (text box with "02/01/1998"), "End Date:" (text box with "02/28/1998"), "Sort Criteria:" (dropdown with "Client"), and "Summary Criteria:" (dropdown with "Detail Transactions"). A "Close" button is at the bottom. The status bar shows "Record: 1 of 1" and "Form View".

Billing Journal Selection Screen

Please refer to the **CLIENT BILLING** chapter, **BILLING JOURNAL** section, for a detailed explanation of this option.

CASH RECEIPTS/ADJUSTMENTS JOURNAL

The Cash Receipts and Adjustment Journal reports all Cash Receipts or Accounts Receivable Adjustments received within a given time period. The information may be displayed in detail or summary form and may be sorted by client, attorney or deposit date.

After selecting the **CASH/ADJ JOURNAL**, the following screen is displayed.

The screenshot shows a Microsoft Access window titled "Microsoft Access - [L.A.W.S. - Cash Receipts/Adj Journal]". The window contains a form titled "Cash Receipts and Adjustment Journal:". The form is divided into sections: "Identification of Records (Blank for All)" with "Attorney:" and "Client:" dropdown menus; "Selection Criteria" with "Start Date:" (02/01/1998) and "End Date:" (02/28/1998) text boxes, "Sort Criteria:" (Attorney) and "Summary Criteria:" (Detail Transactions) dropdown menus, and "Atty Type:" (Billing) dropdown menu. There are "Print" and "View" buttons to the right of the date fields, and a "Close" button at the bottom. The status bar at the bottom shows "Record: 1 of 1" and "Form View".

Cash Receipts / Adjustments Selection Screen

ATTORNEY

If selection of information is to be for a single attorney, enter the desired attorney. Otherwise, leave the field blank for all attorneys.

CLIENT

If the desired information pertains to a single client, enter the appropriate client code. Otherwise, leave the client blank for all.

START/END DATE

Enter the date range for inclusion of data on the report. Only receipts and/or adjustments dated between the start and end dates will be included on the report. The dates default to the month of the *WIP Entry Cutoff Date* stored in the FIRM file.

SORT CRITERIA

Specifies the manner in which the data should be sorted. The available options include:

- ATTORNEY:** Information will be grouped first by attorney, then by client, matter, and/or invoice within attorney. Non-client miscellaneous receipts are not associated with a specific attorney and will be grouped on a single page at the start of the report.
- CLIENT:** The information will be sorted by client, matter, then invoice regardless of attorney. Non-client miscellaneous receipts are not associated with a specific attorney and will be grouped on a single page at the start of the report.
- DATE:** The information will be sorted by the deposit (transaction) date regardless of attorney, client or matter. All receipts including non-client miscellaneous receipts will be included on this report. The daily totals that are noted on this report should equal the corresponding total on the bank deposit ticket. The *Summary Options* available within this sort option are *Detail Transactions* and *Invoice Totals* only.

SUMMARY CRITERIA

Specifies the manner in which the selected information should be summarized and displayed. The available options include:

- ATTORNEY TOTALS:** One line item per attorney is displayed. The attorney total works in conjunction with the attorney type option. Accordingly, if the attorney type is "Billing", then billing attorney totals are displayed. Otherwise, contributing attorney totals are displayed. The attorney totals summary option is available only if the attorney sort option is specified.
- CLIENT TOTALS:** One line per client is displayed summarizing receipt or adjustment activity based on the entered criteria.
- MATTER TOTALS:** One line per matter is displayed summarizing receipt or adjustment activity based on the entered criteria.
- INVOICE TOTALS:** Summarizes all activity within the report date range by Invoice. Receipts received on different days will be totaled into a single line item.
- DETAIL TRANS:** Detail receipt and adjustment transactions associated with the invoice are displayed based on the entered criteria. It is likely that multiple transactions will be reported per each transaction. This option displays the credit allocated to each attorney and/or expense item.
- CONTRIBUTING ATTORNEY:** This report displays the receipts received by each contributing within billing attorney. The report is sorted by billing attorney. Within each billing attorney, a single line per contributing attorney is displayed summarizing all receipts and/or adjustments within the requested date range.

ATTY TYPE

If the *Summary Type* is *Attorney*, then this option identifies the type of attorney. If the *Summary type* is not *Attorney*, this option is ignored. The available options include:

- BILLING CONTRIBUTING:** The Cash Receipt /Adjustment data is summarized by Billing Attorney
- CONTRIBUTING:** The Cash Receipt /Adjustment data is summarized by Contributing Attorney.

SAMPLE CASH / ADJUSTMENT RECEIPTS REPORTS

L.A.W.S. offers a wide variety of printing options allowing the Cash Receipts/Adj report to be generated in virtually any format desired. It is recommended that the firm experiment with different sort and summary options to determine the format of the reports that best meet the needs of the firm.

Two report samples are displayed on the following pages for your review:

Sample: Sorted by Attorney, Summarized by Attorney

Sample: Sorted by Date, Summarized by Invoice.

L.A.W.S. CORPORATION - DEMONSTRATION

Cash Receipts & Adjustment Summary by Contributing Attorney: Attorney Totals

Atty: * All * Start Date: Feb 01/1998
 Client: * All * End Date: Mar 31/1998

Attorney	Total Receipt	****Receipt Distribution****	Adjustment Distribution	Exp's	Misc Receipt
	Fees	Disb's	Fees	Disb's	Receipt
(Cost R)	\$1,150.00	0.00	0.00	0.00	1,150.00
(MiscR)	\$250.00	0.00	0.00	0.00	250.00
Alan A Apple Berry (AAA)	\$264.38	264.38	0.00	0.00	0.00
Bariker B Bob (BBB)	\$925.62	925.62	0.00	0.00	0.00
Paul D Karisberg (PDK)	\$79.17	54.17	25.00	0.00	0.00
John J Kingston (JJK)	\$10.83	10.83	0.00	0.00	0.00
Mary P LARSON (MPL)	\$150.00	150.00	0.00	0.00	0.00
MARY M MORGAN (MMM)	\$200.00	200.00	0.00	0.00	0.00
Report Total:	\$3,030.00	1,605.00	0.00	25.00	1,400.00

L.A.W.S. CORPORATION - DEMONSTRATION

Cash Receipts Summary by Invoice within Date:

Start Date: Feb 01/1998
 End Date: Mar 31/1998

Client	Matter	Inv #	Atty	Bill	Total Receipt	Fees	Disb	Expense	Misc Code	Misc Code	Ref No	Description
February 05 1998												
CHEATHA	123		Cost R	Cost R	\$50.00	\$0.00	\$0.00	\$0.00	1400	\$50.00	CR 116	(3) Cost Reimb posted as misc receipt instead of disb.
BAILEY	TWO	372	Cost R	MMM	\$350.00	\$350.00	\$0.00	\$0.00	1400	\$0.00	CR 116	
AIRWAY	98766		Cost R	Cost R	\$100.00	\$0.00	\$0.00	\$100.00	1400	\$100.00	CR 116	(2) Filing Fee
Journal Entry Total:					\$500.00	\$350.00	\$0.00	\$0.00		\$150.00		
Daily Totals: 02/05/1998					\$500.00	\$350.00	\$0.00	\$0.00		\$150.00		
February 06 1998												
BAILEY	ONE	317	PDK	PDK	\$110.00	\$110.00	\$0.00	\$0.00		\$0.00	CR 117	
	98767	392	AAA	AAA	\$235.00	\$235.00	\$0.00	\$0.00		\$0.00	CR 117	
Journal Entry Total:					\$345.00	\$345.00	\$0.00	\$0.00		\$0.00		
DEAN	GEN	Cost R	Cost R	Cost R	\$500.00	\$0.00	\$0.00	\$0.00	150002PDK	\$500.00	CR 119	(6) Filing Fee Checking disb GL#
BAILEY	ONE	317	PDK	PDK	\$110.00	\$110.00	\$0.00	\$0.00		\$0.00	CR 119	
	98767	392	AAA	AAA	\$235.00	\$235.00	\$0.00	\$0.00		\$0.00	CR 119	
Journal Entry Total:					\$845.00	\$345.00	\$0.00	\$0.00		\$500.00		
Daily Totals: 02/06/1998					\$1,190.00	\$690.00	\$0.00	\$0.00		\$500.00		
March 31 1998												
BAILEY	LOAN	101	PDK	PDK	\$90.00	\$65.00	\$0.00	\$25.00		\$0.00	CR 120	
BAILEY	GEN	RETAINER	BBB	BBB	\$500.00	\$500.00	\$0.00	\$0.00		\$0.00	CR 120	Retainer received
BAILEY	GEN	Cost R	Cost R	Cost R	\$500.00	\$0.00	\$0.00	\$0.00	150002PDK	\$500.00	CR 120	(6) Reimb for air fare - Texas
		MiscR	MiscR	MiscR	\$250.00	\$0.00	\$0.00	\$0.00	1510	\$250.00	CR 120	(7) Sale of Copier
Journal Entry Total:					\$1,340.00	\$565.00	\$0.00	\$25.00		\$750.00		
Daily Totals: 03/31/1998					\$1,340.00	\$565.00	\$0.00	\$25.00		\$750.00		
Firm Totals:					\$3,030.00	\$1,605.00	\$0.00	\$25.00		\$1,400.00		

Accounts Receivable Realization Report

The Accounts Receivable realization report is used to monitor how well the firm collects past due accounts. The report analyzes all payments which have been received against delinquent accounts.

After selecting A/R Realization, the following form is displayed.

A/R Realization Selection Screen

Information to enter:

DELINQUENCY DATE

The delinquency date identifies the invoices to be included on the report. Only invoices dated prior to the delinquency date will be included on the report.

PAYMENT THROUGH DATE

L.A.W.S. accumulates payments received from the Delinquency Date through the Payment through Date. The accumulated payments are deducted from the original balance yielding a balance due on the original group of delinquent invoices as of the payment through date.

SORT OPTION

Determines the method by which the report will be sorted. The available options include:

- Client Sorted by client name.
- Bill Attorney** Sorted by client name within billing attorney. Page Breaks occur after each billing attorney.

OPEN ACTIVITY ONLY

L.A.W.S. allows the option of displaying all invoices outstanding as of the delinquency date, or only invoices with a balance due as of the payment through date. The available options include:

- Open** Only invoices with a balance due as of the payment through date will be listed.
- Complete** All invoices with outstanding balances as of the delinquency date will be listed. Invoices paid in full will display a zero current balance due.

The following page displays a sample of the Accounts Receivable Realization report sorted by client.

Sample - Accounts Receivable Realization Report - Client Order

AGED ACCOUNTS RECEIVABLE REPORT

L.A.W.S. monitors the firms accounts receivable balances. One tool utilized in the monitoring of Accounts Receivable is the Aged Accounts Receivable List. Based on selection criteria, L.A.W.S. lists the outstanding receivables, then ages the balance based on the original bill date.

After selecting **AGED A/R** from the Accounts Receivable menu, the following screen is displayed.

Aging Criteria (in Days)	Include /Omit
#1 30	Yes
#2 60	Yes
#3 90	Yes
#4 120	Yes
#5 Over#4	Yes

Aged Accounts Receivable Report Selection Screen

CUTOFF DATE

The date through which A/R balances are computed. All activity dated AFTER the cutoff date will be ignored. The default entry for the cutoff date is the WIP Entry Cutoff Date entered in the Firm File.

ATTORNEY/CLIENT/MATTER

Define the scope of the report by specifying the desired attorney, client, or matter. To include all, leave the appropriate field blank. The attorney code works in conjunction with the sort criteria. If the sort criteria of "Contributing Attorney" is specified, then the attorney refers to contributing attorney. Otherwise, the attorney refers to the billing attorney.

SORT CRITERIA

Specifies how the data should be compiled. Available options Include:

CLIENT: Sorts A/R invoices by client name regardless of attorney.

BILLING

ATTORNEY: Sorts A/R invoices by client name within billing attorney. Page breaks occur after each attorney except in conjunction with the Attorney Summary Option. The report contains the billing attorney totals along with firm totals.

CONTRIBUTING

ATTORNEY: Sorts A/R invoices by client name within contributing attorney. Page breaks occur after each attorney except in conjunction with the Attorney Summary Option. The report contains the contributing attorney totals along with firm totals.

SUMMARY CRITERIA

Specifies how the data should be presented on the report. Available options Include:

INVOICE: One line for each invoice contained on the report. The report includes matter, client, firm, and if applicable, attorney totals.

MATTER: One line for each matter summarizing all activity for that matter. The report includes client, firm, and if applicable, attorney totals.

CLIENT: One line for each client summarizing all activity for that client. The report includes Firm, and if applicable, Attorney totals.

ATTORNEY: One line for each attorney summarizing all activity for that attorney. The Attorney Summary Option is not available when the Sort Option is Client.

DIST BY C/A: Summarizes the distribution of fees, disbursements and expenses by contributing attorney within invoice. The report is ALWAYS sorted by attorney within CLIENT. The Sort Criteria is automatically switched to "Contributing Attorney" when using this option.

AGING CRITERIA (in days)

Enter the age brackets for the age classification of invoices. The default is 30, 60, 90, and 120. They may be changed to any ascending value.

INCLUDE/OMIT

Specifies if the data within corresponding aging brackets should be included on the report. All options default to yes. If the option is set to "No" then the aging column will be omitted.

Example: The firm desires a listing of all invoices over 120 days old. The Include/Omit option would be set to "No" on the on the 30, 60, 90 and 120 brackets. The "Over #4" bracket would remain at "Yes". The generated report will include only invoices over 120 days old.

Combining the available report options will produce a wide variety of Aged Accounts Receivable report formats. It is suggested that you experiment with the report options to find the formats that best meets the firms needs. Two representative sample reports are displayed on the following pages.

Sample: Sort by Client, Summary by Invoice, Client "Bailey" only

Sample: Sort by Bill Attorney, Summary by Attorney

Sample: Sort By Client, Summary by Client Include over 120 day bracket only.

Sample: Distribution by Contributing Attorney within Client.

L.A.W.S. CORPORATION - DEMONSTRATION Aged Accounts Receivable Report by Client

Report Options- Summary by : Invoice Cutoff Date: Mar 31/1998
 Atty: ** All ** Clients: BAILEY Matters: ** All **
 Included Included Included Included

Client	Matter	Invoice #	Invoice Date	Fees	Disbursements	Expenses	Total	0 - 30	31-60	61-90	91-120	Included Over 121
(BAILEY) Bailey Construction -												
(132) ABC Corporation Vs James Smith & Geroge Wilson - 028-36-9643												
(BAILEY/132)		407	03/12/1998	412.50	161.35	25.00	598.85	599				0
			Matter Total:	412.50	161.35	25.00	598.85	599				0
(LOAN) Construction Loan - 123-45-6789												
(BAILEY/LOAN)		101	02/25/1998	7.00	0.00	0.00	7.00	0				0
(BAILEY/LOAN)		234	08/28/1995	0.01	0.00	0.00	0.01	0				0
(BAILEY/LOAN)		315	12/23/1996	0.01	0.00	0.00	0.01	0				0
(BAILEY/LOAN)		325	01/13/1997	844.17	0.00	0.00	844.17	0				844
(BAILEY/LOAN)		337	01/21/1997	422.08	0.00	0.00	422.08	0				422
(BAILEY/LOAN)		56389	02/15/1997	1,292.94	0.00	0.00	1,292.94	0				1293
(BAILEY/LOAN)		RETAINER	02/28/1997	488.41	0.00	0.00	488.41	0				488
			Matter Total:	3,054.62	0.00	0.00	3,054.62	0	7			3048
(gen) General File - ABC -												
(BAILEY/gen)		1111	04/15/1996	1,352.18	0.00	0.00	1,352.18	0				1352
(BAILEY/gen)		121	04/20/1995	55.80	0.00	0.00	55.80	0				56
(BAILEY/gen)		218	08/24/1995	885.00	0.00	0.00	885.00	0				885
(BAILEY/gen)		267	03/21/1996	72.00	190.99	0.00	262.99	0				263
(BAILEY/gen)		RETAINER	03/31/1998	-500.00	0.00	0.00	-500.00	-500				0
			Matter Total:	1,864.98	190.99	0.00	2,055.97	-500	0			2556
(ONE) One West Blvd -												
(BAILEY/ONE)		12345	08/31/1995	2,500.00	0.00	0.00	2,500.00	0				2500
(BAILEY/ONE)		148	06/19/1995	7.00	0.00	0.00	7.00	0				7
(BAILEY/ONE)		266	10/25/1995	176.40	0.00	0.00	176.40	0				176
(BAILEY/ONE)		317	01/02/1997	-110.00	0.00	0.00	-110.00	0				-110
(BAILEY/ONE)		358	03/21/1997	151.25	0.00	0.00	151.25	0				151
			Matter Total:	2,724.65	0.00	0.00	2,724.65	0	0			2725
\$590.00		03/31/1998	Client Total:	8,056.75	352.34	25.00	8,434.09	99	7			8328
Firm Total:				8,056.75	352.34	25.00	8,434.09	99	7			8328

L.A.W.S. CORPORATION - DEMONSTRATION
Aged Accounts Receivable Report by Billing Attorney

Report Options- Summary by : Attorney

Cutoff Date: Mar 31/1998

Attys: ** All ** Clients: ** All ** Matters:

** All **

***** Distribution of Receivable Balance ***** Age Of Invoice *****

Billing Attorney	Fees	Disbursements	Expenses	Total	0 - 30	31-60	61-90	91-120	Over 121
Alan A Apple Berry (AAA)	1,140.00	0.00	0.00	1,140.00	0	0	0	0	1140
Barker B Bob (BBB)	3,186.43	0.00	0.40	3,186.83	-500	0	0	0	3687
Carol C Clifton (CCC)	412.50	161.35	25.00	598.85	599	0	0	0	0
Fred K Geissler (FKG)	-175.00	0.00	0.00	-175.00	0	0	0	0	-175
Susan S Jones (SSJ)	100.00	0.00	0.00	100.00	0	0	0	0	100
Paul D Karlsberg (PDK)	41,170.08	240.99	119.99	41,531.06	0	7	0	0	41524
John J Kingston (JJK)	62.50	0.00	32.49	94.99	0	0	0	0	95
Firm Total:	45,896.51	402.34	177.88	46,476.73	99	7	0	0	46371

L.A.W.S. CORPORATION - DEMONSTRATION
Aged Accounts Receivable Report by Client

Report Options- Summary by : Client Cutoff Date: Mar 31/1998
 Atty: ** All ** Clients: ** All ** Matters: ** All **

***** Distribution of Receivable Balance *****
 ***** Excluded Excluded Excluded Excluded *****
 ***** Age Of Invoice *****

Client	Fees	Disbursements	Expenses	Total	0 - 30	31-60	61-90	91-120	Over 121
(ABC)ABC Corporation	364.00	0.00	0.40	364.40	0	0	0	0	364
(AIRWAY)Airway Computers	-75.00	-100.00	0.00	-175.00	0	0	0	0	-175
(BAILEY)Bailey Construction	10,151.25	190.99	0.00	10,342.24	0	0	0	0	10342
(CARSON)Carson Manufacturing	1,375.00	0.00	0.00	1,375.00	0	0	0	0	1375
(CHEATHAM)Cheatham Graphics, Inc	363.51	0.00	3.75	367.26	0	0	0	0	367
(DEAN)Dean Plating	335.00	0.00	0.00	335.00	0	0	0	0	335
(HICKEY)Hickey Entertainment	1,727.00	0.00	29.99	1,756.99	0	0	0	0	1757
(MCW)Mary's Car Wash	-100.00	0.00	0.00	-100.00	0	0	0	0	-100
(140)MMIC	875.00	100.00	50.00	1,025.00	0	0	0	0	1025
(SWB)Smith, Wilson And Brown	30,000.00	0.00	31.25	30,031.25	0	0	0	0	30031
(THOMAS)Thomas Manufacturing	272.50	0.00	0.00	272.50	0	0	0	0	273
(WARD)Ward Paint	100.00	0.00	0.00	100.00	0	0	0	0	100
(1)Water Corporation	526.25	50.00	5.00	581.25	0	0	0	0	581
(WEST)West Manufacturing	62.50	0.00	32.49	94.99	0	0	0	0	95
Firm Total:	45,977.01	240.99	152.88	46,370.88	0	0	0	0	46371

L.A.W.S. CORPORATION - DEMONSTRATION
Accounts Receivable Distribution Report by Dist by C/A

Atty: ** All ** Clients: BAILEY Matters: ** All ** Cutoff Date: Apr 17/1998

***** Distribution of Receivable Balance *****

Client	Matter	Invoice #	Invoice Date	Fees	Disbursements	Expenses	Total	% of Fees	Included 0 - 30	Included 31-60	Included 61-90	Included 91-120	Included Over 121	Hours
(BAILEY) Bailey Construction -														
(132) ABC Corporation Vs James Smith & Geroge Wilson - 028-36-9643														
		407	03/12/1998	0.00	61.35	0.00	61.35	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0
				0.00	115.00	33.98	148.98	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0
				412.50	-15.00	0.00	397.50	100.00%	PDK	Bob	Cliffon	Karlsberg		2.75
			Invoice Total:	412.50	161.35	33.98	607.83							
			Matter Total:	412.50	161.35	33.98	607.83							
(LOAN) Construction Loan - 123-45-6789														
		315	12/23/1996	0.01	0.00	0.00	0.01	100.00%	PDK	Karlsberg				0
			Invoice Total:	0.01	0.00	0.00	0.01							0
		337	01/21/1997	422.08	0.00	6.33	428.41	100.00%	PDK	Karlsberg				15
			Invoice Total:	422.08	0.00	6.33	428.41							
			Matter Total:	422.09	0.00	6.33	428.42							
(ONE) One West Blvd -														
		317	01/02/1997	-110.00	0.00	0.00	-110.00	100.00%	BBB	Bob				2
			Invoice Total:	-110.00	0.00	0.00	-110.00							
		358	03/21/1997	151.25	0.00	0.00	151.25	100.00%	MMM	MORGAN				2.5
			Invoice Total:	151.25	0.00	0.00	151.25							
			Matter Total:	41.25	0.00	0.00	41.25							
			Client Total:	875.84	161.35	40.31	1,077.50							
			Firm Total:	875.84	161.35	40.31	1,077.50							

DETAIL A/R REPORT

The Detail A/R Report selects and lists all the detail transactions affecting the account receivables within the specified criteria. Each invoice within L.A.W.S. is actually a compilation of multiple billing, cash receipt and adjustment transactions segregated by the contributing attorney and expense type. All report options print the detail transactions along with invoice, matter, client and attorney totals if applicable. This report may be quite lengthy if the selection criterion is not narrowly defined.

After selecting DETAIL A/R REPORT, the following screen appears.

The screenshot shows a Microsoft Access window titled "Microsoft Access - [L.A.W.S. Detail A/R Report - Selection]". The menu bar includes File, Edit, View, Insert, Format, Records, Tools, Window, and Help. The main area has a yellow header "Detail Accounts Receivable Report" and a "Blank For All" button. Below are two columns of dropdown menus: Attorney, Client, Matter, Invoice#, Expense Type on the left; and Start Date, End Date (02/28/1998), Sort Criteria (Client), Transaction Criteria (All Transactions), Source (Active) on the right. There are "Print" and "View" buttons at the top right and a "Close" button at the bottom center. The status bar shows "Record: 1 of 1" and "Form View".

Detail Accounts Receivable Selection Screen

ATTORNEY / CLIENT / MATTER / INVOICE#:

The attorney, client, matter and invoice # fields define the scope of data to be selected for the report. All fields work in conjunction with each other allowing the selection criteria to be as broad or as narrow as desired.

The attorney option works in conjunction with the sort criteria. If the sort criteria is specified as "Contributing Attorney" then the attorney field represents the contributing attorney. Otherwise, the attorney field represents the billing attorney.

EXPENSE TYPE:

Allows selection of data based on a specific type of expense. This option is useful to display items such as interest charges or photocopy reimbursements.

START / END DATE

Represents the date range for inclusion of transactions for the report. A blank start date will include all activity.

SORT CRITERIA

Specifies the manner in which the data should be sorted. The available options include:

- Client:** All detail A/R transactions will be listed within client regardless of attorney.
- Billing Attorney:** All detail A/R transactions are sorted by client within the billing attorney. Page breaks occur after each billing attorney.
- Contributing Attorney:** All detail A/R transactions are sorted by client within the contributing attorney. Page breaks occur after each contributing attorney.

TRANSACTION CRITERIA

Specifies the information to be included on the report. The available options include:

- All Transactions:** All billing, receipts, and adjustments which meet the selection criteria will be included.
- Billing Only:** Only billings which meet the selection criteria will be included.
- Receipts Only:** Only receipts which meet the selection criteria will be included.
- Adjustments Only:** Only adjustments which meet the selection criteria will be included.

SOURCE

Specifies the file that should be utilized for the inquiry. All Accounts Receivable information is stored in the AR file. Over time it is possible that this file may contain information about thousands of paid invoices with zero balances. In order to improve performance, L.A.W.S. offers the option of moving invoices with zero balances from the regular A/R file into a Purged A/R file. The available options include:

- Active** Data is selected from the Active Accounts Receivable file only.
- Complete** Data is selected from both the Active and Purged Accounts Receivable files.

A sample of the Detail A/R report is displayed on the following page.

Sample - Detail Accounts Receivable Report

L.A.W.S. CORPORATION - DEMONSTRATION

Start Date: Mar 01/1998
End Date: Mar 31/1998

Accounts Receivable Report by Client - Detail Transactions

Selection Criteria: Attorney: *All* Invoice Number Date Date Type Tran Cont. Client: *All* Matter: *All* InvNo: *All* Source: Complete Total Transaction Comments

Transactions: All Transactions

Client / Matter	Invoice Number	Date	Type	Tran Cont.	Client: *All*	Matter: *All*	InvNo: *All*	Source: Complete	Total	Transaction Comments
(BAILEY) Bailey Construction										
(132) ABC Corporation Vs James Smith & Geroge Wilson										
BAILEY / 132	407	03/12/1998	B	CCC	0.00		0.00	25.00		
BAILEY / 132	407	03/12/1998	B	PDK	412.50		-15.00	0.00		
BAILEY / 132	407	03/12/1998	B	FIRM	0.00		0.00	0.00		
BAILEY / 132	407	03/12/1998	B	CCC	0.00		115.00	0.00		
BAILEY / 132	407	03/12/1998	B	BBB	0.00		61.35	0.00		
					412.50		161.35	25.00		598.85
					412.50		161.35	25.00		598.85
(LOAN) Construction Loan										
BAILEY / LOAN	101	03/31/1998	R	PDK	-54.17		0.00	0.00		
BAILEY / LOAN	101	03/31/1998	R	JKK	-10.83		0.00	0.00		
BAILEY / LOAN	101	03/31/1998	R	PDK	0.00		0.00	-25.00		
					-65.00		0.00	-25.00		-90.00
					-65.00		0.00	-25.00		-90.00
(GEN) General File - ABC										
BAILEY / GEN				RETAINER	-500.00		0.00	0.00		Retainer received
					-500.00		0.00	0.00		-500.00
					-500.00		0.00	0.00		-500.00
					-152.50		161.35	0.00		8.85
					-152.50		161.35	0.00		8.85

Transaction Type: B-Original Billing/ Reversal, R-Cash Receipt, W=WriteUp/Down

AR2-CL-Detail

ORIGINATING ATTORNEY REPORT

L.A.W.S. provides the ability to analyze attorney performance based on origination credit. Attorney origination credit may be assigned, by percent, at either the matter or client level. Changes may be made to the origination credit percentages based on an effective date. The Originating Attorney Report compares the transaction dates associated with the selected data to the effective dates associated with the originating percentages, then uses the appropriate percent. L.A.W.S. utilizes matter percentages first then, if matter percentages are not found, checks for client percentages. If neither matter nor client percentages are entered, then full credit is given to the billing attorney of record when the transaction was generated. After selecting Originating Attorney Report, the following screen appears.

The screenshot shows a Microsoft Access window titled "Originating Attorney Report - Selection Criteria". The window has a menu bar with "File", "Edit", "View", "Insert", "Format", "Records", "Tools", "Window", and "Help". The main area is teal with a yellow header. It contains the following elements:

- Date Range:** Start Date: 02/01/1998, End Date: 02/28/1998. Buttons for "Print" and "View".
- Selection Criteria:** Five dropdown menus for "Bill Attorney", "Cont. Attorney", "Ori Attorney", "Client", and "Matter". A yellow button labeled "Blank For All" is to the right.
- Summary Criteria:** A dropdown menu set to "Matter Summary".
- Close** button at the bottom center.
- Status Bar:** "Record: 1 of 1" and "Form View".

Originating Attorney Selection Screen

START/END DATE

Enter the data range for selection of data to be included on the report. The default date range corresponds to the month associated with the WIP Entry Cut off Date stored in the Firm file.

BILL ATTORNEY

Selects account receivable transactions by billing attorney then allocates the selected activity to the appropriate originating attorneys. Leave the billing attorney selection blank to include all attorneys.

CONT ATTORNEY

Selects account receivable transactions by contributing attorney then allocates the selected activity to the appropriate originating attorneys. Leave the contributing attorney selection blank to include all attorneys.

ORI ATTORNEY

Selects account receivable transactions based on the allocation to the originating attorney. Leave the originating attorney selection blank to include all attorneys.

CLIENT

Selects account receivable transactions by client then allocates the selected activity to the appropriate originating attorneys. Leave the client selection blank to include all clients.

MATTER

Selects account receivable transactions by matter then allocates the selected activity to the appropriate originating attorneys. Leave the matter selection blank to include all matters.

SUMMARY CRITERIA

The summary criteria option determines how the selected transactions should be presented. The available options include:

Detail

Transactions: Each detail transaction selected for the report is displayed. Accordingly, if a bill was generated and paid containing three contributing attorneys, then six entries would appear on the report, three for the billing, and three for the receipt. Page breaks occur after each originating attorney.

Invoice

Summary: A single line is printed for each invoice for the report within each originating attorney. Page breaks occur after each originating attorney.

Matter

Summary: A single line is printed for each matter selected for the report within each originating attorney. Page breaks occur after each originating attorney.

Client

Summary: A single line is printed for each client selected for the report within each originating attorney. Page breaks occur after each originating attorney.

Attorney

Summary: A single line item is printed for each originating attorney selected for the report.

Unreimbursed

Disbursements: Displays the unreimbursed disbursements by billing attorney.

The *Start Date* represents the evaluation date for inclusion of activity on the report. Disbursements dated prior to the start date will be considered for inclusion on the report. Disbursements dated after the start date will not be included on the report.

The *End Date* represents the evaluation date for reimbursements of costs dated prior to the start date. Reimbursements for costs received after the *End Date* will not be reflected on the report.

Example:

On April 15, 1999, A cost Unreimbursed Cost Report should be generated showing all unreimbursed disbursements dated prior to 12/31/98 not reimbursed by 3/31/99.

- The summary criteria would be set to "Unreimbursed Disbs".
- The Start Date would be set to 12/31/98.
- The End Date would be set to 3/31/99.

According to this criterion, all disbursements dated prior to 12/31/98, and not reimbursed by 3/31/99 will be included on the report.

The Detail Transaction, Invoice Summary and Matter Summary reports contain a column headed "**Source of %**". The purpose of this column is to specify how the percent was determined. Each possible source is listed below with a description of the source.

- MAT ALOC:** Originating percentages located at the matter level were used to determine the origination credit percent.
- SYS-MAT:** Originating percentages were found at the matter level. The total distribution percent at the matter level did not equal 100%. L.A.W.S. subtracted the total entered distribution percent from 100% and assigned the resulting origination credit to the billing attorney assigned to the transaction.
- CLI ALOC:** Originating percentages located at the client level were used to determine the origination credit percent.
- SYS-MAT:** Originating percentages were found at the client level. The total distribution percent at the client level did not equal 100%. L.A.W.S. subtracted the total entered distribution percent from 100% and assigned the resulting origination credit to the billing attorney assigned to the transaction.
- SYS B/A:** Origination credit was not found at either the matter or client level. Full credit for this transaction was allocated to the billing attorney associated with this transaction.

Samples of the Originating Attorney report may be found on the following pages.

- Sample: Originating Report - Detail Transactions**
- Sample: Originating Report - Attorney Summary**

L.A.W.S. CORPORATION - DEMONSTRATION
Originating Attorney Performance - Detail Transactions

Matter: Client
 Mar 31 1998

Orig Atty Client Matter Cont Atty Inv# Trans Date Orig Pct Selection Criteria: Bil Aty: Ori Aty: Matter: * All * End Date: * All *
 Allocated Billings Allocated Receipts Detail Description Source of %

Barker B Bob (BBB)
Bayley Construction (BAILEY)

132	CCC	CCC	407		03/12/1998	50	\$0.00	\$0.00			Cli-Alloc
132	CCC	BBB	407		03/12/1998	50	\$0.00	\$0.00			Cli-Alloc
132	CCC	CCC	407		03/12/1998	50	\$0.00	\$0.00			Cli-Alloc
132	CCC	PDK	407		03/12/1998	50	\$206.25	\$0.00			Cli-Alloc
132	CCC	FIRM	407		03/12/1998	50	\$0.00	\$0.00			Cli-Alloc
GEN	BBB	BBB	RETAINER		03/31/1998	50	\$0.00	\$250.00	Retainer received		Cli-Alloc
LOAN	PDK	PDK	101		02/25/1998	50	\$0.00	\$0.00	Manual invoice entered 03/31/1998		Cli-Alloc
LOAN	PDK	PDK	101		02/25/1998	50	\$30.00	\$0.00	Manual invoice entered 03/31/1998		Cli-Alloc
LOAN	PDK	JJK	101		02/25/1998	50	\$6.00	\$0.00	Manual invoice entered 03/31/1998		Cli-Alloc
LOAN	PDK	PDK	101		03/31/1998	50	\$0.00	\$0.00			Cli-Alloc
LOAN	PDK	JJK	101		03/31/1998	50	\$0.00	\$5.42			Cli-Alloc
LOAN	PDK	PDK	101		03/31/1998	50	\$0.00	\$27.09			Cli-Alloc
ONE	PDK	BBB	317		02/06/1998	50	\$0.00	\$55.00			Cli-Alloc
ONE	PDK	BBB	317		02/06/1998	50	\$0.00	\$55.00			Cli-Alloc
TWO	MMM	MMM	372		02/05/1998	50	\$0.00	\$100.00			Cli-Alloc
TWO	MMM	MPL	372		02/05/1998	50	\$0.00	\$75.00			Cli-Alloc
							Client Total: BAILEY	\$242.25	\$567.50		
							Originating Attorney Total: BBB	\$242.25	\$567.50		

L.A.W.S. CORPORATION - DEMONSTRATION
Originating Attorney Performance - Summary by Attorney

Start Date: Jan 01 1998
End Date: Mar 31 1998

Selection Criteria: Ori Aty: * All * Bil Aty: * All * Client: * All *
 ConAty: * All * Matter: * All *

Originating Attorney	Allocated Billings	Allocated Receipts
Alan A Apple Berry (AAA)	\$0.00	\$470.00
Barker B Bob (BBB)	\$242.25	\$567.50
Susan S Jones (SSJ)	<u>\$242.25</u>	<u>\$567.50</u>
Report Total:	\$484.50	\$1,605.00

rptOriAty_Aty - One Line for each Originating Attorney

AGED ACCOUNTS RECEIVABLE & WIP REPORT

The Accounts Receivable & WIP Report produces a single report which analyzes both the A/R and WIP balances due to the firm by clients. The report summarizes activity by either attorney or client. Each line of the report totals and ages the applicable A/R and WIP balances.

After selecting the *AGED A/R AND WIP RPT* function from the Accounts Receivable menu the following screen is displayed.

Aged A/R & WIP Report Selection

CUTOFF DATE

Enter the cutoff date to be used for selection of data for this report. Transactions dated after the Cut off Date will be ignored.

SORT CRITERIA

Specifies how the data should be sorted. Available options include:

- Client:** Sorts A/R & WIP by client regardless of attorney.
- Billing Attorney:** Sorts A/R & WIP by client within billing attorney. Page breaks are produced for each attorney. Report contains the billing attorney totals along with firm totals.
- Contributing Attorney:** Sorts A/R & WIP by client within contributing attorney. Page breaks are produced for each attorney. Report contains the contributing attorney totals along with firm totals.

SUMMARY CRITERIA

Specifies how the information should be summarized. The available options are:

- Attorney:** Summarizes information into a single line per attorney. There are no page breaks by attorney if the summary criteria is "Attorney".
- Client:** Summarizes information into a single line per client.

TOTAL DUE OR FEES ONLY

Specifies if the criteria should contain fees only, or the total of fees, expenses and disbursements. The available options include:

- Total AR:** The Values on the report consist of Fees, Expenses and Disbursements.
- Fees Only:** The Values on the report includes Fees Only.

AGING CRITERIA

L.A.W.S. allows the option of defining three aging values creating four aging brackets. The standard aging values are 30,60,90 days yield brackets of 0-30, 31-60, 61-90 and over 90. These aging brackets may be modified as desired.

A sample of the Aged Accounts Receivable and WIP report may be found on the following page.

- Sample Aged A/R and WIP Report - Summary by Billing Attorney**
- Sample Aged A/R and WIP Report - Summary by Client**

L.A.W.S. CORPORATION - DEMONSTRATION

Aged Accounts Receivable and Work In Process Within Billing Attorney

Thru Date: Apr 03/1998

Total Due

Name	Accounts Receivable			Work In Process			Total Ar & WIP				
	0 - 30	31 - 60	61 - 90	Over 90	Total A/R	0 - 30		31 - 60	61 - 90	Over 90	Total Wip
Alan A Apple Berry (AAA)	0	0	0	1140	1140	0	0	0	0	0	1140
Barker B Bob (BBB)	-500	0	0	3687	3187	-500	0	0	3914	3414	6601
Carol C Clifton (CCC)	599	0	0	0	599	0	800	0	150	950	1549
Fred K Geissler (FKG)	0	0	0	-175	-175	0	500	0	1059	1559	1384
Susan S Jones (SSJ)	0	0	0	100	100	0	0	0	0	0	100
Paul D Karisberg (PDK)	0	7	0	41524	41531	5025	-72	504	30835	36292	77823
John J Kingston (JJK)	0	0	0	95	95	0	0	0	0	0	95
Firm Total:	99	7	0	46371	46477	4525	1228	504	35958	42215	88692

L.A.W.S. CORPORATION - DEMONSTRATION
Aged Accounts Receivable and Work In Process by Client

Thru Date: Apr 03/1998

Fees Only

Name	Accounts Receivable					Total A/R	Work In Process				Total Ar & WIP
	0 - 30	31 - 60	61 - 90	Over 90	0 - 30		31 - 60	61 - 90	Over 90	Total WIP	
ABC Corporation (ABC)	0	0	0	364	364	0	0	0	400	400	764
Airway Computers (AIRWAY)	0	0	0	-75	-75	0	0	0	0	0	-75
Bailey Construction (BAILEY)	412	7	0	9651	10070	0	390	500	2108	2998	13068
Carson Manufacturing (CARSON)	0	0	0	1375	1375	0	688	0	0	688	2063
Cheatham Graphics, Inc (CHEATHAM)	0	0	0	364	364	0	0	0	0	0	364
Dean Plating (DEAN)	0	0	0	335	335	1070	0	0	0	1070	1405
Hickey Entertainment (HICKEY)	0	0	0	1727	1727	0	0	0	0	0	1727
Jones And Johnson (JOHNSON)	0	0	0	0	0	0	800	0	230	1030	1030
Jones And Wilson (JONES)	0	0	0	0	0	2300	0	0	60	2360	2360
Mary's Car Wash (MCW)	0	0	0	-100	-100	0	0	0	850	850	750
MMIC (140)	0	0	0	875	875	0	500	0	388	888	1763
Pers. Inj (PI)	0	0	0	0	0	0	0	0	30000	30000	30000
Smith, Wilson And Brown (SWB)	0	0	0	30000	30000	750	0	0	0	750	30750
Thomas Manufacturing (THOMAS)	0	0	0	272	272	0	0	0	0	0	272
Ward Paint (WARD)	0	0	0	100	100	0	0	0	0	0	100
Water Corporation (1)	0	0	0	526	526	900	0	0	1695	2595	3121
West Manufacturing (WEST)	0	0	0	62	62	0	0	0	0	0	62

Firm Total: 412 7 0 45476 45895 5020 2378 500 35731 43629 89524

SUMMARY OF WIP AND ACCOUNTS RECEIVABLE BY MATTER

The WIP and A/R by Matter report provides an in-depth analysis of performance by matter. Information contained on the report includes for each matter:

- Start and end range for unbilled WIP,
- Analysis of Unbilled WIP,
- Analysis of outstanding Accounts Receivable,
- Next scheduled bill cycle,
- Date and amount of last bill and last payment,
- To date hours worked, fees billed and fees received,
- Option of viewing WIP and A/R activity by contributing attorney.

After selecting *AR & WIP SUMMARY* from the accounts receivable menu the following screen is displayed.

The screenshot shows a Microsoft Access window titled "Microsoft Access - [Wip A/R Summary by Matter]". The window contains a form titled "Summary of WIP and Accounts Receivable by Matter:". The form has a teal background and a yellow header bar. It contains several fields: "Cutoff Date:" with a text box containing "02/28/1998"; "Billing Attorney:" with a dropdown menu; "Client:" with a dropdown menu; "Billable Status:" with a dropdown menu containing "Complete"; "Sort Option:" with a dropdown menu containing "Bill Attorney"; "Include Option:" with a dropdown menu containing "WIP & AR"; and "C/A Distribution:" with a dropdown menu containing "No". Below these fields are two buttons: "Print" and "View". At the bottom of the form is a "Close" button. The status bar at the bottom of the window shows "Record: 1 of 1" and "Form View".

WIP & A/R by Matter Selection

CUTOFF DATE

Enter the cutoff date for inclusion of data on the report. All WIP and A/R Activity dated after the cutoff date will be excluded.

BILL ATTORNEY

Enter a specific billing attorney for inclusion on the report. Leave the billing attorney blank for all attorneys.

CLIENT

Enter a specific client for inclusion on the report. Leave the client blank for all clients.

BILLABLE STATUS

Defines the billable status of the matters to be included on the report. The available options include:

- COMPLETE** Includes all matters including Billable, Non-Billable and Contingent
- PRODUCTIVE** Includes productive matters only - Billable and Contingent
- BILLABLE** Included Billable Matters only
- NON-**
- BILLABLE** Includes Non-Billable Matters only
- CONTINGENT** Includes Contingent matters only

SORT OPTION

Defines the order in which the data is listed on the report. The available options include:

- BILL ATTY** Data will be listed by client within billing attorney.
- CLIENT** Data will be listed by client regardless of billing attorney.

INCLUDE OPTION

- ALL** All matters containing WIP or AR or To Date balances will be included on the report.
- WIP** All Matters containing WIP Balances will be selected on the report. A/R balances will be computed for selected files only.
- AR** All Matters containing AR Balances will be selected on the report. WIP balances will be computed for selected files only.
- WIP & AR** All Matters containing either WIP or AR balances will be included on the report.

C/A DIST

Specifies whether the distribution of WIP and A/R balances by contribution attorney should be displayed on the report. The Contributing Attorney Distribution is displayed in italics. The available options include:

- YES** The Contributing Distribution is displayed on the report.
- NO** The Contributing Distribution is not displayed on the report.

A sample of the Accounts Receivable & WIP Summary is displayed on the following page.

Sample: Accounts Receivable & WIP Report including Contributing Attorney Distribution

L.A.W.S. CORPORATION - DEMONSTRATION
Accounts Receivable & WIP Summary Client

Attorney: * All * Client: BAILEY Cutoff Date: Feb 28 1998
 Include: WIP & AR Status: Complete

Name / Description	Str/End WIP	RA	Hours	Work In Process		Fees	Total	Accounts Receivable		Fees	Total	Next Bill	Last Activity Date	Amount	Hrs Wrkd	To Date		
				Disb	Exp			Disb	Exp							Billed	Received	
(BAILEY) Bailey Construction																		
(BAILEY 132) ABC Corporation Vs James Smith & Geroge Wilson B	0/0	CCC	3.65	413	161	25	599	0	0	0	0	04	10/96	2250	33.4	5300	4700	
	0/0	PDK										Pay:	09/97	1500				
		PDK		0	0	0	0	0	0	0	0							
(BAILEY LOAN) Construction Loan B	01/98	PDK	5.5	533	0	4	536	3120	0	25	3145	02	02/98	97	31.5	5231	9235	
	01/98	SSJ										Pay:	03/97	334				
		CCC		0	0	0	0	0	0	0	0							
		FIR		0	0	0	0	0	0	0	0							
		JJK	0.5	33	0	0	33	1305	0	0	1305							
		PDK	5	500	0	4	504	1815	0	25	1840							
(BAILEY GEN) General File - ABC																		
	03/97	BBB	5.5	525	30	0	555	2365	191	0	2556	****	04/96	3852	5.5	5345	2980	
	04/97	PDK										Pay:	04/97	109				
		AAA		0	0	0	0	56	0	0	56							
		BBB	0	0	30	0	30	1318	0	0	1318							
		JJK		0	0	0	0	25	0	0	25							
		PDK	5.5	525	0	0	525	967	191	0	1158							
(BAILEY ONE) One West Blvd C																		
	0/0	PDK	0	0	0	0	0	2725	0	0	2725	****	04/97	30	4.7	3291	566	
	0/0	PDK										Pay:	02/98	220				
		BBB		0	0	0	0	-110	0	0	-110							
		JJK		0	0	0	0	2	0	0	2							
		MMM		0	0	0	0	151	0	0	151							
		PDK		0	0	0	0	2681	0	0	2681							
(BAILEY TAX) Tax Matters																		
	03/97	BBB	15.5	1550	0	65	1615	0	0	0	0	****	0/0	0	15.5	0	0	
	03/97	AAA										Pay:	0/0	0				
		PDK	15.5	1550	0	65	1615	0	0	0	0							
Client Total (BAILEY):																		
			30.15	3020	191	94	3305	8209	191	25	8425							
Report Total:																		
			30.15	3020	191	94	3305	8209	191	25	8425							

RANKING REPORT

The Ranking Report provides the means of analyzing either Attorney or Client performance based on hours worked, fees received and fees billed within a specified reporting period. The report contains three columns ranking the selected entries. The user has the option of limiting the ranking to pre-defined count, or of including all records within the firm. After selecting *Ranking Report* from the Accounts Receivable menu, the following screen is displayed.

Ranking Report - Selection

START DATE

END DATE Specifies the Date range for inclusion of data within the report. The default range is the fiscal start date defined in the firm file though the current system date.

SORT

CRITERIA Specifies the sorting criteria associated with the report. The available options include:

CLIENT Data will be accumulated and sorted by client.

BILLING

ATTORNEY Data will be accumulated and sorted by Billing Attorney.

CONTRIBUTING

ATTORNEY Data will be accumulated and sorted by Contributing Attorney.

NUMBER OF ENTRIES TO RANK

Specifies the number of entries to rank. If a number is entered, only the specified number of lines will be included on the report. Performance associated with all additional records will be grouped in a single line titled "All Others".

A Sample of the Ranking Report is displayed on the following page.

Sample: Ranking Report by Client

L.A.W.S. CORPORATION - DEMONSTRATION
Ranking Report by Client-Complete

Period Start Date: January 01 1998
 Period End Date: March 31 1998

Rank	Hours Worked		Fees Received		Fees Billed		Rank
	Name	Amount	Name	Amount	Name	Amount	
1	(JONES) Jones And Wilson	18.50	(BAILEY) Bailey Construction	\$570.00	(BAILEY) Bailey Construction	\$484.50	1
2	(DEAN) Dean Plating	12.50	(1) Water Corporation	\$470.00	(1) Water Corporation	\$0.00	2
3	(BAILEY) Bailey Construction	11.50		\$0.00		\$0.00	3
4	(1) Water Corporation	10.10		\$0.00		\$0.00	4
5	(JOHNSON) Johnson And Johnson	8.00		\$0.00		\$0.00	5
6	(SWB) Smith, Wilson And Brown	7.50		\$0.00		\$0.00	6
7	(CARSON) Carson Manufacturing	5.50		\$0.00		\$0.00	7
8	(140) MMIC	<u>5.00</u>		<u>\$0.00</u>		<u>\$0.00</u>	8
		78.60		\$1,040.00		\$484.50	

REMINDER NOTICE

REMINDER NOTICES produce statements which summarize client's outstanding accounts receivable balances. Reminder Notices may be generated by client or matter. The REMINDER NOTICE program allows the firm to alter the text that prints on the statement based on the age of the oldest outstanding invoice.

After selecting Reminder Notices from the A/R Menu, the following screen is displayed.

Printing Client Reminder Notices

Cutoff Date: 05/27/1998
Days Delq: 30

Attorney: [dropdown]
Client: [dropdown]

Print Option: Client [dropdown]
Exclude Cur Mo's Bills: No [dropdown]

Select

Atty	Client	Matter	Name	Amount Due
				\$0.00

Print View Close

Record: 1 of 1

Select Client Code

Reminder Notice Selection Screen

REMINDER NOTICE SELECTION PROCEDURES

L.A.W.S. allows selection of Reminder Notices based on the entire firm, a specific attorney, or a specific client. The selection process utilizes the "Reminder Notice" field within both the FIRM and CLIENT files. If the Firm's Reminder Notice option is set to "Yes", all clients will be considered for Reminder Notices unless the Client option is "No". If the Firm Option is set to "No", then all clients will be excluded unless the Client option is "Yes".

Only clients meeting the delinquent criteria will have notices printed. Clients not matching the delinquent criteria, will be ignored.

CUTOFF DATE

Enter the cutoff date pertaining to information to be included on the Reminder Notices. Activity dated on or before the cutoff date will be included.

DAYS DELQ

Enter the number of days the OLDEST invoice must be delinquent for generation of a notice. If the client has one or more outstanding invoices older than the specified DAYS DELINQUENT then ALL outstanding invoices, through the cutoff date, for the client will be listed.

ATTORNEY

Specifies whether Reminder Notices should be generated for a single attorney or for all attorneys. The *Attorney* field operates in conjunction with *Print Option*. If the *Print Option* is "Client" then the *Attorney* will be the Primary Attorney associated with the client. If the *Print Option* is "Matter" then the *Attorney* will be the Billing Attorney associated with the matter. If an attorney is entered, only Reminder Notices associated with the entered attorney will be generated, otherwise, reminder notices for all attorneys meeting the selection criteria will be selected.

CLIENT

Specifies whether Reminder Notices should be generated for a single client or for all clients. If a client is entered, only Reminder Notices associated with the entered client will be generated, otherwise, reminder notices for all clients meeting the selection criteria will be selected.

PRINT OPTION

L.A.W.S. allows the option of printing Reminder Notices by either client or matter. The available options include:

- | | |
|---------------|--|
| CLIENT | A single Reminder Notice is prepared for each client which summarizes all selected activity. The client's name and address, entered through <i>Client Maintenance</i> , print at the top of the statement. Activity is subtotaled by matter. |
| MATTER | A reminder statement is printed for each matter and contains a single matters activity only. The Reminder Statements name and address will be appropriate to the matter. The order of address assignment is: <ul style="list-style-type: none">- the Matters Miscellaneous Address;- the Matters Branch Address;- the Clients address. |

EXCLUDE CUR MO'S BILLS

L.A.W.S. allows the option of excluding, from the automatic Reminder Notice selection, clients that have received a current month's bill. The current month is considered the period between the cutoff date and number of delinquent days prior to the cutoff date. For example, assume the delinquent days are 30. If the Exclude Cur Mo's Bills is Yes, all clients receiving an invoice within the last 30 days from the cutoff date will be excluded from consideration for automatic reminder notice selection. This option has no effect on the individual entry of clients for reminder statements.

SELECT BUTTON

After entering the desired selection criteria, use the *Select* button to actually select the matters for which Reminder Notices will be generated. All matters meeting the selection criteria will be listed in the bottom section of the screen. If desired, individual matters may be either added or deleted from the list.

Individual Selection of Matters For Reminder Notices

If desired, Reminder Notices may be requested for individual matters by entering data directly into the lower portion of the form. To select specific matters, enter the following information:

CLIENT / MATTER

Enter the client and matter code identifying the matter for which the Reminder Notice should be prepared. L.A.W.S. will display the attorney, matter description and the amount due pertaining to each matter.

If desired, selected matters may be deleted from the list by highlighting the matter's record selector, then pressing the "Delete" key on the keyboard.

Please Note: Reminder Notices will be produced for the displayed matters only. If desired, individual matters associated with a client may be deleted from the list. Only the remaining matters for the client will be included on the Reminder Notices.

Paragraph Text Button

The text associated with the Reminder Notices may be setup so as to be dependent on the age of the OLDEST outstanding client invoice. Each Reminder Notice automatically contains a summary of outstanding invoices. If desired, the firm may enter a top and bottom paragraph that prints above and below the invoice summary respectively.

For Example: The firm desires two different paragraphs to be printed on the Reminder Notices based on the age of outstanding invoices. If the oldest invoice were less than 60 days old, the firm would like to thank the clients for their business. For invoices over 60 days old, the firm wishes to inquire about problems and again request payment.

This example requires two different entries. The first UPPER DAYS LIMIT would be "60". Since there are no "Paragraph" records entered before 60 days, all clients with an oldest outstanding invoice of 60 days or less will naturally receive this message.

The second entry would have an UPPER DAYS LIMIT very high, representing the largest delinquency imaginable, use 9,999,999. Accordingly, when Reminder Notices are being prepared, all clients with the OLDEST invoice between 60 days, the upper days limit from the prior "Paragraph" record, and 9,999,999 days will utilize this message.

To enter or modify the Reminder Notice Paragraphs, press the PARAGRAPH TEXT button. The following form will then be displayed.

Legal Accounting and WordProcessing System - [Reminder Notice ...

File Edit Window Help

Reminder Notice Paragraph Maintenance

Upper Days Limit: 9999999

Top Paragraph:

This is where the Top Paragraph of the Reminder Statements print.

For Demonstration purposes I entered the Upper Days Limit at 99999999.

This ensures that the paragraph will print on all notices between 0 and 99999999 days old.

Bottom Paragraph:

This is the bottom paragraph of the Reminder Statement. "Hard Returns" are entered by pressing "Ctrl" and "Enter".

Paragraphs may be customized based on the age of the oldest invoice.

Clear Close Add Delete

Record: 1 of 1

Select Entry NUM

Paragraph Maintenance Screen

UPPER DAYS LIMIT

Use this field to assign the entered paragraph(s) to a specific age category. The age category runs from the Upper Days Limit of the prior "Paragraph" record through the Upper Days Limit of the current record.

TOP PARAGRAPH

Enter the top paragraph to print above the invoice summary

BOTTOM PARAGRAPH

Enter the bottom paragraph to print after the invoice summary

Samples of Reminder Notices are displayed on the following pages.

Sample: Reminder Notice by Client

Sample: Reminder Notice by Matter

L.A.W.S. CORPORATION - DEMONSTRATION

PO Box 455
Roscommon, MI 48653
(517) 275 4843
38-1234567

Bailey Construction
11456 East St Louis Avenue
Detroit MI 48268

April 13, 1998

BAILEY

JJK

Listed below are invoices outstanding as of this statement date. If you have a question pertaining to these invoices, please contact the firm for a resolution, otherwise please remit payment.

Matter	Invoice #	Invoice Date	A/R Balance	Late Charges	Total
ABC Corporation Vs James Smith & Geroge Wilson (132)					
	407	03/12/1998	<u>\$598.85</u>	<u>\$8.98</u>	
	Matter Total:		\$598.85	\$8.98	\$607.83
General File - ABC (GEN)					
	1111	04/15/1996	\$1,352.18	\$20.28	
	121	04/20/1995	\$55.80	\$0.84	
	218	08/24/1995	\$885.00	\$13.28	
	267	03/21/1996	<u>\$262.99</u>	<u>\$3.94</u>	
	Matter Total:		\$2,555.97	\$38.34	\$2,594.31
Construction Loan (LOAN)					
	101	02/25/1998	\$7.00	\$1.46	
	325	01/13/1997	\$844.17	\$12.66	
	337	01/21/1997	\$422.08	\$6.33	
	56389	02/15/1997	\$1,292.94	\$19.39	
	RETAINER	01/02/1997	<u>(\$11.59)</u>	<u>\$7.33</u>	
	Matter Total:		\$2,554.60	\$47.17	\$2,601.77
One West Blvd (ONE)					
	12345	08/31/1995	\$2,500.00	\$37.50	
	148	06/19/1995	\$7.00	\$0.10	
	266	10/25/1995	\$176.40	\$2.65	
	317	01/02/1997	(\$110.00)	\$0.00	
	358	03/21/1997	<u>\$151.25</u>	<u>\$2.27</u>	
	Matter Total:		<u>\$2,724.65</u>	<u>\$42.52</u>	<u>\$2,767.17</u>
	Client Total:		\$8,434.07	\$137.01	\$8,571.08

If payment has already been forwarded, please disregard this notice.

L.A.W.S. Corporation thanks you for your business.

Accounts Receivable Aging

Total	0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$8,571.08	\$0.00	\$616.29	\$0.00	\$7,954.79

Date of Last Payment: 04/03/1998

Last Payment Amount: \$590.00

L.A.W.S. CORPORATION - DEMONSTRATION

PO Box 455
Roscommon, MI 48653
(517) 275 4843
38-1234567

Bailey Construction
11456 East St Louis Avenue
Detroit, MI 48268
Attention Mr. James Connor

April 13,1998

BAILEY

CCC

Listed below are invoices outstanding as of this statement date. If you have a question pertaining to these invoices, please contact the firm for a resolution, otherwise please remit payment.

Invoice #	Invoice Date	A/R Balance	Late Charges	Total
ABC Corporation Vs James Smith & Geroge Wilson (132)				
Claim Number#: 028-36-9643				
Insured: Mr. James Smith				
Incident Date: 1/1/93				
407	03/12/1998	<u>\$598.85</u>	<u>\$8.98</u>	
	Total Due:	\$598.85	\$8.98	\$607.83

If payment has already been forwarded, please disregard this notice.

L.A.W.S. Corporation thanks you for your business.

Accounts Receivable Aging

<u>Total</u>	<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>Over 90 Days</u>
\$607.83	\$0.00	\$607.83	\$0.00	\$0.00

Date of Last Payment: 09/11/1997

Last Payment Amount: \$1,500.00

LATE CHARGES

L.A.W.S. provides the ability to generate late charges on past due Accounts Receivable balances. Late charges are computed and charged on a monthly basis. The date of the late charge should correspond to the last day of the month. Late charges will not be charged on invoices dated within the current month or on invoices containing late charges dated within the current month. Late Charges are computed on accumulated Fees, Costs and Expenses only. Accumulated late charges are exempt from consideration. Late charges are posted to Accounts Receivable as expense items.

After selecting **Late Charges** from the Accounts Receivable menu, the following screen is displayed.

Microsoft Access - [L.A.W.S. Late Charge Selection]

File Edit View Insert Format Records Tools Window Help

L.A.W.S. - Late Charge Computation

Late Charge Date: 04/30/1998

Monthly Late Charge%: 15

Firm Late Charge Option: N

Late Charges computed on balances older than 04/01/1998

Select Entries

Close

Record: 1 of 1

Enter the monthly INTERest charge percent NUM

Late Charge Selection Screen

LATE CHARGE DATE

Enter the date to be used in the computation of late charges. When posted, the late charge date will be the transaction date associated with the Accounts Receivable transaction. Invoices dated within the current month will not be charged late charges. L.A.W.S. displays, for user verification, the date prior to which late charges will be charged.

MONTHLY LATE CHARGE%

Enter the monthly percent that should be charged on past due balances. The monthly late charge rate is stored in the Firm File. (see *Firm Maintenance within the Data File Maintenance Menu*).

FIRM LATE CHARGE OPTION

Specifies the method L.A.W.S. uses to compute late charges. The available options include:

- N** No. The default option stored in *Firm Maintenance* is "No". Late Charges will not be charged on past due balances unless the late charge option for specific clients is set to "Yes" option in *Client Maintenance*.
- Y** Yes. The default option stored in *Firm Maintenance* is "Yes". Late Charges will be charged on all past due balances unless the late charge option for specific clients is set to "No" in *Client Maintenance*.

Please review Firm and Client Maintenance on the *Data File Maintenance* Menu for setting the late charge options.

SELECT ENTRIES BUTTON

Once the desired late charge computation criteria is entered, the **SELECT ENTRIES** button will analyze the Account Receivables and select all invoices for which late charges should be computed. Invoices dated, or containing late charges, within the current month will be excluded from late charge consideration.

Invoices previously selected for late charge processing, but not posted, will be displayed.

After pressing the **Select Entries** button, the following screen is displayed. Please note that there may be a slight delay while L.A.W.S. is selecting the invoices for late charge processing.

Client	Matter	Invoice#	Inv Date	Balance Due	L/C%	Late Chg	L/C Date
1	98769	385	04/09/1997	\$835.00	1.5	\$12.52	04/30/1998
140	001	362	03/31/1997	\$325.00	1.5	\$4.88	04/30/1998
140	001	373	04/03/1997	\$700.00	1.5	\$10.50	04/30/1998
ABC	NEW	144	06/30/1995	\$168.00	1.5	\$2.52	04/30/1998
ABC	NEW	147	06/16/1995	\$186.00	1.5	\$2.79	04/30/1998
ABC	NEW	306	10/25/1996	\$10.40	1.5	\$0.16	04/30/1998
BAILEY	132	407	03/12/1998	\$598.85	1.5	\$8.98	04/30/1998
BAILEY	gen	1111	04/15/1996	\$1,352.18	1.5	\$20.28	04/30/1998
BAILEY	GEN	121	04/20/1995	\$55.80	1.5	\$0.84	04/30/1998
BAILEY	GEN	218	08/24/1995	\$885.00	1.5	\$13.28	04/30/1998
BAILEY	GEN	267	03/21/1996	\$262.99	1.5	\$3.94	04/30/1998
BAILEY	LOAN	101	02/25/1998	\$7.00	1.5	\$0.10	04/30/1998
BAILEY	LOAN	325	01/13/1997	\$844.17	1.5	\$12.66	04/30/1998
BAILEY	LOAN	337	01/21/1997	\$422.08	1.5	\$6.33	04/30/1998
BAILEY	LOAN	56389	02/15/1997	\$1,292.94	1.5	\$19.39	04/30/1998
BAILEY	ONE	12345	08/31/1995	\$2,500.00	1.5	\$37.50	04/30/1998
BAILEY	ONE	148	06/19/1995	\$7.00	1.5	\$0.10	04/30/1998
BAILEY	ONE	266	10/25/1995	\$176.40	1.5	\$2.65	04/30/1998
BAILEY	ONE	358	03/21/1997	\$151.25	1.5	\$2.27	04/30/1998
				\$45,113.05		\$676.68	

If desired, invoices may be deleted from this list, but invoices may not be added to the list. If the firm wants to compute late charges on a limited number of clients, simply set the Firm Default option to "No" and set the desired clients late charge option to "Yes".

CLEAR BUTTON

If desired, all selected entries may be cleared from the system by pressing the **Clear Button**. After verifying that the Clear should occur, all selected late charge transactions are removed and the Late Charge Computation Selection screen is re-displayed.

PRINT/VIEW BUTTON

The Print / View buttons generate an **Late Charge Worksheet** which details late charges by client. This report can be reviewed for reasonability prior to the posting of late charges. A sample of the Late Charge Worksheet is displayed on the following page.

POST BUTTON

The Post Button posts the listed Late Charges to the Accounts Receivable system. As previously noted, late charges are considered expense items. The utilized expense Bill Code is "LATECHG". If this bill code does not exist, then it will automatically be created. L.A.W.S. does not insert a general ledger reimbursement number when this bill code is created. If the firm desires that late charge reimbursements be posted to a specific General Ledger account, then this reimbursement G/L number must be entered into the LATECHG bill code. (Please see Bill Code Maintenance within Data File Maintenance for additional information).

Once posted, the current batch of displayed invoices selected for late charge processing is removed from the system.

Sample: Late Charge Worksheet

L.A.W.S. CORPORATION - DEMONSTRATION

Late Charge Worksheet:

Client	Matter	Invoice No.	A/R Balance	Late Charge Amount	Late Charge Percent	Late Charge Date
<u>ABC Corporation</u>	ABC	NEW	144	\$168.00	1.5	02/28/1998
	ABC	NEW	147	\$186.00	1.5	02/28/1998
	ABC	NEW	306	\$10.40	1.5	02/28/1998
		Client Total:		<u>\$364.40</u>		
<u>Bailey Construction</u>	BAILEY	LOAN	101	<u>\$97.00</u>	1.5	02/28/1998
		Client Total:		<u>\$97.00</u>		
<u>Carson Manufacturing</u>	CARSON	LAWS	331	\$1,125.00	1.5	02/28/1998
	CARSON	LAWS	348	\$250.00	1.5	02/28/1998
		Client Total:		<u>\$1,375.00</u>		
				\$16.88		
<u>Cheatham Graphics, Inc</u>	CHEATHAM	123	377	\$3.75	1.5	02/28/1998
	CHEATHAM	123	357	\$92.03	1.5	02/28/1998
	CHEATHAM	123	7535	\$30.68	1.5	02/28/1998
	CHEATHAM	123	339	\$240.80	1.5	02/28/1998
		Client Total:		<u>\$367.26</u>		
<u>Dean Plating</u>	DEAN	GEN	369	\$135.00	1.5	02/28/1998
	DEAN	GEN	387	\$200.00	1.5	02/28/1998
		Client Total:		<u>\$335.00</u>		
<u>Hickey Entertainment</u>	HICKEY	4	287	\$50.00	1.5	02/28/1998
	HICKEY	4	288	\$363.99	1.5	02/28/1998
	HICKEY	4	289	\$84.00	1.5	02/28/1998
	HICKEY	4	338	\$1,259.00	1.5	02/28/1998
		Client Total:		<u>\$1,756.99</u>		
<u>MMIC</u>	140	001	373	\$700.00	1.5	02/28/1998
	140	001	362	\$325.00	1.5	02/28/1998
	Client Total:		<u>\$1,025.00</u>			
<u>Smith, Wilson And Brown</u>	SWB	11198	382	\$30,000.00	1.5	02/28/1998
	SWB	LAWS	378	\$31.25	1.5	02/28/1998
		Client Total:		<u>\$30,031.25</u>		
<u>Water Corporation</u>	1	98769	385	\$835.00	1.5	02/28/1998
		Client Total:		<u>\$835.00</u>		
	Firm Total:		\$36,186.90			\$542.81

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 Computed late charges by Invoice - rpt Interest

AR Balance excludes accumulated Late Charges.
 Late Charges are not computed on negative AR balances