GENERAL LEDGER USER MANUAL
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│  CHAPTER 1: GENERAL LEDGER                                           │
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1.0 INTRODUCTION

General Ledger is one of the major components of the complete ProCom Daily Operating and Control System (D.O.C.S.). D.O.C.S. is the computerized system designed by ProCom to eliminate the inefficient, error-prone manual method of maintaining business records and extracting management information reports from these manual records. All businesses keep records of transactions that take place in the daily operation of the business. These records are usually kept in journals, using a different journal for each type of transaction. The General Ledger, in its simplest form is a standardized summary and compilation of each of these individual journals. This chapter begins with a general discussion of accounting, including accounting methods such as the cash system and the accrual system and introduces the accounting equation with some examples of how the equation is used in the daily bookkeeping. The bookkeeping discussion includes journal entries and the different types of journals.

The next chapter presents some details of the General Ledger and the Chart of Accounts before introducing ProCom's Computerized General Ledger and the requirements for a computerized Chart Of Accounts. Chapter 1 concludes with an introduction to the operational functions in the General Ledger system and an overview of the Main Menu of the General Ledger Program.

1.1 ACCOUNTING

Accounting is the systematic maintenance of records pertaining to the financial transactions of a business. These transaction records are maintained by hand in one or more notebooks (called journals) or by computer in one or more standardized files. The computer files, also called journals, are displayed on a computer screen or printed on a computer controlled printer. The transaction records, whether manual or computerized are maintained in the different journals that are named for the type of transaction being recorded. For example, there may be an accounts payable journal for money owed by the business, an accounts receivable or sales journal for money owed to the business, and a general journal for other transactions.

Accounting Methods

While there may be many different ways for a business to keep track of daily transactions, let us consider just two of the most common. Most methods of accounting can, for convenience, be identified as either a cash method of accounting or an accrual method of accounting.

Cash Method

The cash accounting method is used in small businesses, such as the corner grocery store. This type of business receives only cash for each sales transaction. At the same time all supplies are paid for in cash as they are delivered to the store. For the actual record keeping, all payments for supplies might be made by check, and each check written on a carbon backed checkbook that records each transaction as it takes place. Sales are recorded as they occur on an automatic sales register. Such a "one-write" system can be used to keep accurate records only if all accounts payables are paid by check and all sales are automatically recorded as they take place. This record keeping and accounting method is simple and effective only for the smallest type of businesses, and only if there is no credit extended for either sales or purchases - a rare occurrence in our present day credit-intensive society.

Accrual Method

The accrual method is used once credit is extended to a business by its suppliers or extended to customers by a business. In the accrual method of accounting, transactions are recorded as they happen, but payment may be deferred until some specified later date; usually the end of an accounting period. Most businesses use some combination of cash and accrual methods of accounting. Regardless of the accounting method, the recording of transactions from source documents is a major business function. Source documents are the vouchers, receipts, checks and check stubs, and invoices that initiate a transaction. Specific transactions are recorded in specific journals from these source documents as part of the bookkeeping function.

1.2 BOOKKEEPING

The actual recording of transactions, whether in a manually maintained journal or a computer maintained file of journals is the bookkeeping function. Usually the recording and maintenance of the records is called bookkeeping, while the consolidation of the bookkeeping records and the generation of financial reports is the accounting function.

Journal Entries

Journal entry, bookkeeping, record maintenance, file maintenance and transaction recording are all related terms. They all mean approximately the same thing: getting the details of a transaction into a specific journal that can be referred to at some later time. ProCom's General Ledger uses three main journals into which all transactions are entered (called posting to a journal). The three main journals are:

The General Journal
The Cash Receipts (also called Accounts Receivable or Sales Journal)
Cash Disbursements (or Accounts Payable)

It is these three journals which are combined into the General Ledger that maintains a permanent record of all transactions.

1.3   THE ACCOUNTING EQUATION

The accounting equation contains three factors: **ASSETS, CAPITAL** and **LIABILITIES**. These factors are defined below.

ASSETS are all the goods or property owned by a business that have a dollar value.

CAPITAL (sometimes called owner's equity or just equity) is the investment which   may include cash or other items of value.

LIABILITIES are debts or other obligations owed to creditors.

The basic equation is, as follows:

ASSETS = CAPITAL

The equation as stated is rarely true as it stands, because a business soon acquires **LIABILITIES**, which means the basic equation becomes:

ASSETS = CAPITAL + LIABILITIES

This equation must be in balance at all times, that is to say the right side of the equation must equal the left side of the equation. For example, if assets increase it must be because capital has increased or liabilities has decreased, or both.
On the other hand, assets decrease if capital decreases or if liabilities increase. Remembering this fundamental equation helps you when posting either debits or credits to the accounts maintained in the General Ledger. The ProCom General Ledger is installed in your computer with the accounts already fixed as either debit accounts or credit accounts. Table 1-1 lists some examples of the two types.

TABLE 1-1 POSTING DEBITS AND CREDITS	
DEBIT WHEN RECORDING:	**CREDIT WHEN RECORDING:**
An increase in assets	A decrease in assets
An increase in expenses	A decrease in expenses
A decrease in liabilities	An increase in liabilities
A decrease in owner equity	An increase in equity
A decrease in revenue	An increase in revenue

1.4   GENERAL LEDGER

When you have finished journal entries for an account, they are summarized into one transaction and added to the General Ledger. The General Ledger retains all summary transactions until the books are closed, usually at the end of the fiscal year. Some individual transactions may be recorded separately and not combined with others.

Transactions, as they are entered in the journals are appended with references, descriptions and codes. This additional material indicates which journal is involved, the date of the transaction, the category of the transaction and what type of report the transaction effects. The appended material also provides an audit trail that allows the transaction to be traced back to the appropriate journal and source document.

1.4.1 MANAGEMENT REPORTS

Several reports are generated from the data contained in the General Ledger. Many of these reports are useful in analyzing the financial position of a company. Examples of just two of these reports are the balance sheet that itemizes the details of the basic equation (Assets = Capital + Liabilities) and the Income Statement. The Income Statement is also called the Profit and Loss Statement (P&L) since it shows the net income or loss for a selected period of operations. Other reports generated by the system show the trend of various business parameters or show a comparison between the current figures and the same figures at some time in the past. Finally other system generated reports provide both the figures and the format for tax records required by the various levels of government.

1.4.2 CHART OF ACCOUNTS

All transactions made by the company must be recorded to maintain the accuracy and usability of the financial records, and management information reports. The transactions are divided into several different types determined by which part of the accounting equation they affect (see paragraph 1.3). These types could be labeled for a particular company as follows:

Assets   Sales (Revenue) Purchases (Cost of Goods Sold)
Liabilities Equity (Capital)   Expenses

Transactions of each of these types are assigned an account number particular to that type of transaction and kept in a chart of accounts. Figure 1-2 shows a traditional chart of accounts with a different series of account numbers assigned for each type of account. This figure illustrates a small but typical chart of accounts for a manual accounting system.

1.5 THE MAIN MENU

The General Ledger MAIN MENU is the nucleus of the system. It provides access to every program and every capability available. It is essential that you become familiar with the Main Menu, and the sub-menus to which they provide access. The General Ledger MAIN MENU has ten options:

```
                     **MAIN FUNCTION SELECTION MENU**

        CHOOSE THE DESIRED FUNCTION FROM THIS SELECTION LIST TO BE
        SHOWN A MORE DETAILED SECTION LIST.

             (1)  FILE MAINTENANCE
             (2)  GENERAL LEDGER POSTINGS
             (3)  GENERAL LEDGER REPORTS
             (4)  GENERAL LEDGER LISTINGS
             (5)  PAYROLL RELATED REPORTS & LISTINGS
             (6)  YEAR END PROCEDURES
             (7)  MISCELLANEOUS PROCESSING

          (ESC)  EXIT

          SELECT:
```

FIGURE 1-2 A TRADITIONAL CHART OF ACCOUNTS

Each Main Menu selection accesses a sub-menu. Note the number that corresponds to each listed Main Menu selection. Selection is made by typing the number of the routine you want to perform, and pressing <**ENTER**>. The sub-menu for that routine is immediately displayed on the screen. For example, if you select <**1**> from the Main Menu for FILE MAINTENANCE and press <**ENTER**>, the sub-menu displays the following options:

```
                        Assets (100-199)

  Current Assets (100-149)
        101  Cash
        111  Accounts Receivable
        136  Office Supplies
        140  Prepaid Insurance
        142  Prepaid Rent

  Equipment (160-169)
        162  Trucks
        162A Accumulated Depreciation - Trucks

          Liabilities and Owner Equity (200-299)

  Current Liabilities (200-229)
        201  Accounts Payable
        204  Notes Payable
        211  Accrued Wages Payable

  Owner Equity (250-299)
        251  John Connolly, Capital
        252  John Connolly, Drawing

                  Income Statement Accounts

  Revenue (300-349)
        301  Trucking Revenue

  General Expenses (700-799)
        702  Insurance Expenses
        703  Rent Expenses
        705  Heat and Light
        707  Equipment Maintenance and Repairs
        708  Supplies Expense
        709  Telephone and Telegraph
        710  Gas, Oil and Sundry Expenses
        714  Wages Expense
        717  Depreciation Expense - Trucks

  Clearing and Summary Accounts (900-999)
        902  Revenue and Expense Summary
```

```
                **FILE MAINTENANCE / INQUIRY PROGRAMS**

        (1) GENERAL LEDGER ACCOUNT MASTER FILE MAINTENANCE
        (2) PURGE DELETED G/L ACCOUNT RECORDS
        (3) DUPLICATE A PROFIT CENTER
        (4) DELETE A PROFIT CENTER
        (5) SYSTEM INFORMATION FILE MAINTENANCE
        (6) STANDARD ENTRIES FILE MAINTENANCE
        (7) EMPLOYEE MASTER FILE MAINTENANCE
        (8) D.O.C.S. MAINTENANCE
        (9) FISCAL YEAR START DATE MAINTENANCE
       (10) PROFIT CENTER TITLES AND RATIO MAINTENANCE

       (ESC)  EXIT                    (M) RETURN TO MAIN MENU

         SELECT:
```

If you select <**1**> **GENERAL LEDGER ACCOUNT MASTER FILE MAINTENANCE** and press <**ENTER**>, another selection menu is displayed on the screen:

```
            *GENERAL LEDGER ACCOUNT FILE MAINTENANCE*

        (1) ADD A RECORD
        (2) CHANGE A RECORD
        (3) DELETE A RECORD

       (ESC)   EXIT

        SELECT:
```

If you select option <**1**> **ADD A RECORD** and press <**ENTER**>, you'll be asked to enter all the information necessary to complete the record. If you select <**2**> **CHANGE A RECORD**, or <**3**> **DELETE A RECORD** and press <**ENTER**>, you'll be asked to identify (by number) the records you want to

change or delete.

Throughout this package, you will make menu selections like the ones described above. Each time a new menu or sub-menu appears, you have a set of choices to make. You can also go back to the previous menu or return to the Main Menu.

Menu selection is a flexible method of accessing records or performing routines. You can make choices and change your mind at almost any time without risking damage to your records.

Program Utilization Instructions

The text follows each main menu selection through all sub-routines in a Step-by-Step fashion. Program name, function, operating procedures and options are highlighted.

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│ CHAPTER 2: COMPUTERIZED CHART OF ACCOUNTS                                    │
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2.0 INTRODUCTION

ProCom's computerized Chart of Accounts is a powerful and flexible tool for full business
accounting and for automatically writing management information reports. Like any other tool
with both power and flexibility, it needs more care and understanding than a less powerful, less
flexible tool. If you are familiar with the traditional Chart of Accounts, you already have
most of the skills needed to produce a computerized Chart of Accounts. You only have to learn a
few simple additions to the traditional Chart of Accounts.

In the simplest sense, these additions to the Chart, control the visual layout of the reports.
In other words, as you build a computerized Chart of Accounts you also control the manner in
which the reports are printed. This chapter explains the following additions to the traditional
chart of accounts:

          Account Number   (6 digit account identifier)
          Description   (account type in words)
          Category Code   (account type by two digit code)
          Report Sequence   (P&L and Balance sheet sequence)
          Format Code   (printing control code)
          Bucket Types   (accumulation, sales, and cost)

Figure 2-1A and 2-1B are a comparison between a traditional Chart of Accounts and the work sheet
used to develop a computerized Chart of Accounts. On the work-sheet you must enter all of the
items from the list above. This chapter shows you how to choose the proper categories and codes
to enter an account in Computone's Computerized Chart of Accounts.

The chapter begins with an overview of the General Ledger and the file structure and continues
by showing the relationship between the Chart of Accounts and the generated reports. The
chapter then goes on to explain the codes and categories before describing the different types
of accounts used in the General Ledger, finally the chapter finishes with a detailed explanation
of all codes.

2.1 GENERAL LEDGER OVERVIEW

General Ledger files were discussed briefly in Chapter 1. In this chapter we look at some of
these files and examine the data flow. We will look at both the data flow in the files, as well
as the data flow through the General Ledger system. Figure 2-2 shows the files and the data
flow. At the top of the chart are the master files in the system, and below them are the
temporary files that are part of the built-in protection to eliminate errors in the system.

The transaction files in the center of the flow chart accept input from the keyboard (operator
input), from the master files and data files that hold the current budget figures and last
year's figures. The output from the transaction files are the computer-generated reports shown
at the bottom of the chart.

There are four general types of reports generated as shown on the flow chart. Two of the many
financial reports, the Income Statement (also called the Profit and Loss statement) and the
Balance Sheet are shown at the bottom of the flow chart. The thick line connecting the General
Ledger Account Master file (Chart of Accounts) and the reports indicate a direct but somewhat
hidden relationship. The codes included in the Chart of Accounts, format and control all
reports, but it is usually these two reports that determine what codes are used.

2.1.1 BALANCE SHEET, P&L, AND ACCOUNT NUMBERS

If you are converting from a manual accounting system to Computone's General Ledger use your
existing Chart of Accounts and copies of your P&L and a Balance Sheet. If this is a completely
new system Computone suggests using a numbering system similar to that shown in Figure 2-3.
Refer to Figure 2-3 and note that the Chart of Accounts is divided into sub-sections. These
sub-sections correspond exactly to the Balance Sheet accounts (assets, liabilities and owner's
equity) and the Income Statement accounts (sales, revenue, and expenses).

FIGURE 2-1A TRADITIONAL CHART

```
                          Assets (100-199)
Current Assets (100-149)
     101  Cash
     111  Accounts Receivable
     136  Office Supplies
     140  Prepaid Insurance
     142  Prepaid Rent

Equipment (160-169)
     162  Trucks
     162A Accumulated Depreciation - Trucks

              Liabilities and Owner Equity (200-299)

Current Liabilities (200-229)
     201  Accounts Payable
     204  Notes Payable
     211  Accrued Wages Payable

Owner Equity (250-299)
     251  John Connolly, Capital
     252  John Connolly, Drawing

                    Income Statement Accounts

Revenue (300-349)
     301  Trucking Revenue

General Expenses (700-799)
     702  Insurance Expense
     703  Rent Expense
     705  Heat and Light
     707  Equipment Maintenance and Repairs
     708  Supplies Expense
     709  Telephone and Telegraph
     710  Gas, Oil, and Sundry Expenses
     714  Wages Expense
     717  Depreciation Expense - Trucks

Clearing and Summary Accounts (900-999)
     902  Revenue and Expense Summary
```

Assets, Liabilities and Equity, the first three items in this list are Balance Sheet accounts, while the next three (Sales, Purchase, Expenses) are Income Statement accounts. Framework and memo accounts, the last two items, are unnecessary in a traditional chart but must be used in a computerized chart.
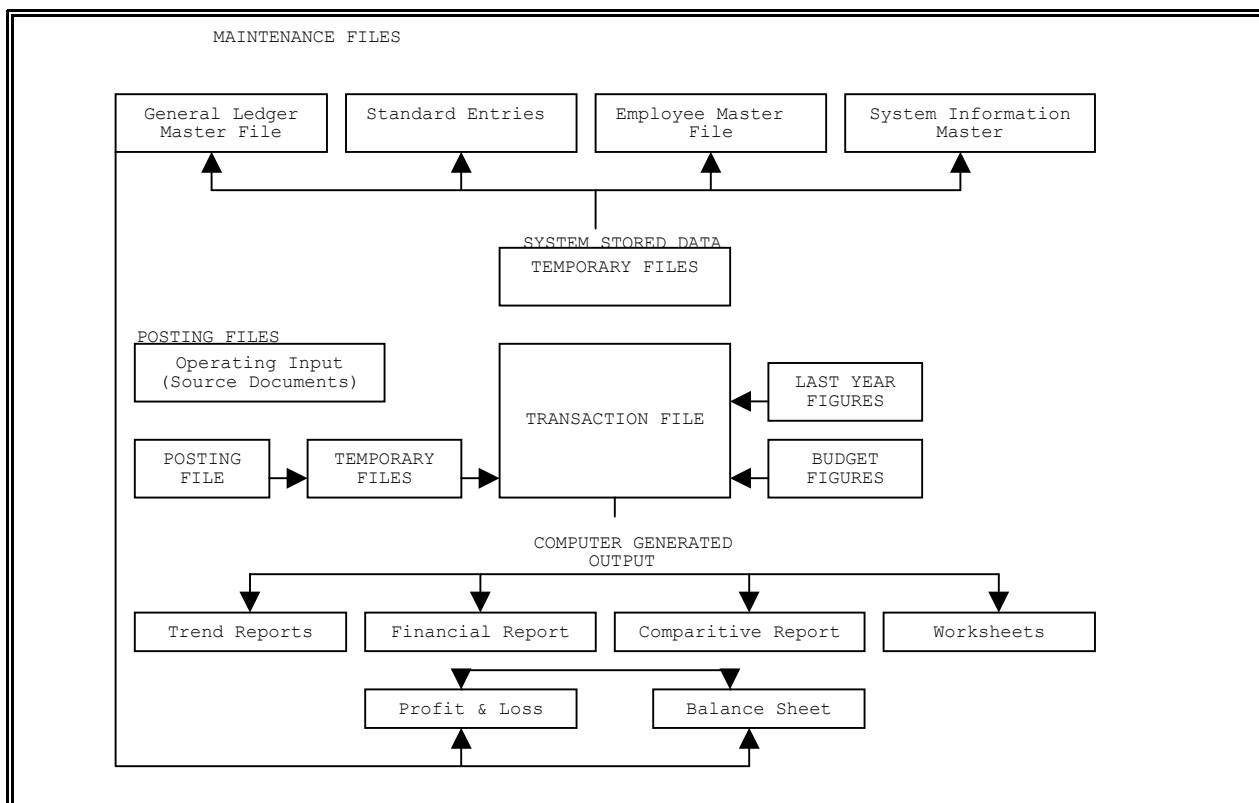
FIGURE 2-3

SUGGESTED ACCOUNT NUMBER FOR GL CHART OF ACCOUNTS

1000-1999	ASSETS
2000-2899	LIABILITIES
2900-2999	EQUITY (CAPITAL)
3000-3999	SALES (REVENUE) 4000-4999
4000-4999	PURCHASES (COST OF SALES)
5000-5999	EXPENSES
8000-8999	FRAMEWORK
9000-9999	MEMO (ALL ACCOUNTS IN THIS RANGE MUST BE MEMO ONLY)

Framework accounts are necessary because a computer does only what it is told to do. You must tell the computer where you want a blank line, where you want a title, and where you want the printer to start at the top of the next page. Accounts that perform functions such as these are called Framework accounts.

FIGURE 2-1B COMPUTERIZED CHART WORK SHEET

COMPANY NAME: TURNER & BIGELOW				-- AUTHORIZATION CODE(S): --			
ACCOUNT NUMBER	DESCRIPTION	CATEGORY CODE	REPORT SEQUENCE	FORMAT CODE	BUCKETS		
					ACCUMU-LATION	SALE	COST
8200-00	ASSETS	11	5	1			
8210-00		11	10	1			
8220-00	CURRENT ASSETS	11	15	1			
8230-00		11	20	1			
0101-00	CASH	11	25	6			
0111-00	ACCOUNTS RECEIVABLE	11	30	6			
0136-00	OFFICE SUPPLIES	11	35	6			
0146-00	PREPAID RENT	11	40	6			
8240-00	SINGLE UNDERLINE	11	45	16	4		
8250-00		11	50	1			
8260-00	TOTAL CURRENT ASSETS	11	55	10	8		
8270-00		11	60	1			
8280-00	FIXED ASSETS	14	65	1			
8290-00		14	70	1			
0162-00	TRUCKS	14	75	6			
0163-00	ACCUMULATED DEP TRUCKS	14	80	6			
8300-00	SINGLE UNDERLINE	14	85	16	1		
8310-00	TRUCKS LESS RES FOR DEP	14	90	10	5		
8320-00	SINGLE UNDERLINE	14	95	16	1		
8330-00		14	100				
8340-00	TOTAL FIXED ASSETS	14	105	10	8		
8350-00	SINGLE UNDERLINE	14	110	16	7		
8360-00		14	115				
8370-00	TOTAL ASSETS	14	120	10	7		

Memo accounts are used to record unit transactions instead of dollar transactions. Paragraph 2.2.1 discusses both memo and framework accounts more fully. Of course, the account information is used for many other reports beside the Balance Sheet and the Income Statement, and much more than just the account number is needed to completely specify an account. The Chart of Accounts work sheet shows all the information needed to completely specify an account. It is used to manually enter all the information before you type into the computer.

2.1.2 CHART OF ACCOUNTS WORK SHEET

The column titles of the Chart of Accounts work sheet show all of the requirements for specifying an account. The first code on the work sheet is on the same line as your company name instead of in a column by itself. It is the authorization code required by many of the functions in the General Ledger before you can use the function. The authorization code is preset to "DEMO" by ProCom. There is no need to change this code.

The first column on the work sheet is the account number. This is a six-digit number selected from the recommended range of numbers in Figure 2-3. The account description is in the next column; it is any 25 alphanumeric characters used to identify the account. Descriptions such as, "Income", "Sales", "Wages", "Fairport", are examples of descriptions used in this column.

The next column, column 3, is the second of the numeric codes used on the work sheet. It is the category code, a two-digit descriptor used to identify the type of account. The category code, once assigned, determines both the normal balance (debit or credit) and the reports in which the account is printed. The sequence code in column 4 is next on the work sheet. It determines the position or line at which the account information is printed on the financial statements.

The fifth column on the work sheet is the format code. It is a code in the range 1 - 17, which identifies the type of account and controls many of the printing parameters used to produce the reports. The final three columns on the worksheet are for the three types of accumulating buckets: (1) system or accumulation buckets, and (2) cost, and (3) sales cross-ratio buckets. All three types of buckets do approximately the same thing. They all accumulate totals during generation of the financial statements (see paragraph 2.2.7 for a discussion of buckets).

2.2 CHART OF ACCOUNTS STRUCTURE

As you create or edit a Chart of Accounts, the computer prompts you to enter all of the items shown in Figure 2-5. These are the same items shown in the worksheet of Figure 2-4. You must answer these prompts for every account in the Chart of Accounts, including both framework and posting accounts.

FIGURE 2-5   SCREEN PROMPTS FOR CREATING AN ACCOUNT

```
*GENERAL LEDGER ACCOUNT FILE MAINTENANCE*              **ADDING RECORDS**
                                                       PROFIT CENTER


    ACCT. #: 6000-00

    1  DESCRIPTION.......................:
    2  ACCOUNT CATEGORY..................:
    3  REPORT SEQUENCE...................:
    4  FORMAT CODE.......................:
    5  BUCKET # (TOTAL OR RATIO).........:
    6  NORMAL BALANCE....................:
```

2.2.1 POSTING, MEMO AND FRAMEWORK ACCOUNTS

A computerized Chart of Accounts requires additional accounts. Each line in a computerized Chart of Accounts is called an "account", although it does not necessarily refer to a dollar transaction. Those accounts which involve dollars or units are called "Posting Accounts"; that is, you can post or enter transactions to these accounts.

FIGURE 2-4 CHART OF ACCOUNTS WORKSHEET

COMPANY NAME:				-- AUTHORIZATION CODE(S):---			
ACCOUNT NUMBER	DESCRIPTION	CATEGORY CODE	REPORT SEQUENCE	FORMAT CODE	ACCUMU-LATION	BUCKETS SALE	COST

Memo accounts are a special type of posting account. They are used to post and accumulate unit transactions with units such as gallons, tons, bushels, etc., rather than dollars. Accounts used to produce blank lines, titles, totals, schedules, or new pages for a report are called Framework accounts; that is, they provide the framework on which a report is printed. Framework accounts control the appearance of the printed reports. There are four Posting accounts and thirteen Framework accounts:

Posting Accounts

Regular Dollar Transaction Accounts	Sales Cross Ratio Accounts
Cost Cross Ratio Accounts	Memo Accounts

Framework Accounts

Titles	End Condense	Clear Total Bucket
Start Condense	Gross Profit	Profit/Loss Wording on Income Statement
End Condense Print	Total Bucket Profit/Loss	Wording on Balance Sheet
Start Schedule	Top of Page	Underline
		Double Underline

The different types of accounts are distinguished in the Chart of Accounts by account numbers, descriptions and various numeric codes. These codes and all other account specifiers are defined in the following paragraphs.

2.2.2   ACCOUNT NUMBER

The account number is a unique number assigned to each line in the Chart of Accounts. The account number is used to identify a particular account in the Chart of Accounts master file and related files. You may use your existing numbering system, if you have one, or you may prefer use Computone's recommended list shown in Figure 2-3.

Account numbers are six digit numbers divided into two parts. The first four digits are the basic account numbers and range from 1 to 9999. The last two digits are called extensions and range from 00 to 99, they govern which accounts are used in processing and printing reports. Extension 00 is required for company wide accounts. It must be used if profit centers are not used; that is if there are no individual profit centers in the company. Extension 31 is for framework and posting accounts used only in the consolidated report. Extension 01 to 30 and 32 to 99 are for individual profit centers 1 through 99.

A profit center generally refers to a separate facility which is one of several within a parent company (such as a single manufacturing operation). But it can also refer to an individual functional area of a business such as a department with separate financial records. This is often done for accounting control and provides management with more detailed information about the operation of the business.

Figure 2-6 illustrates the six-digit account number used in Computone's General Ledger. In this illustration as in others in this chapter the account numbers are from the Computone demonstration program, account numbers not shown are represented by a colon (:). The 2 digit extension 00 is used for company wide accounts such as titles. The extensions 01 to 31 identify profit centers. The extension 99 is used on condensed reports selected at print time only such as After Tax Profits.

As shown in this illustration, framework accounts are in the 8000 series and memo accounts must be in the 9000 series. All examples in this manual use accounts with this numbering system.

2.2.3   ACCOUNT DESCRIPTION

The account description is any 25 alphanumeric characters which identify the account. It is used as a title for the account. It should be as descriptive as possible, because it is printed in many of the reports. Below in Figure 2-7 are several examples from Computone's General Ledger Demonstration Program. The examples are from both the Balance Sheet and the Income Statement portion of the worksheet.

2.2.4   CATEGORY CODE

The category code is a two-digit number assigned to every line entry (account) in the Chart of Accounts. The numbers used are assigned by Computone to the different types of accounts. Different series of numbers are used for Balance Sheet accounts and Income Statement accounts. Figure 2-8 lists these codes and the accounts for which they are used. This chart also contains two columns of codes assigned by the computer when you choose the category code.

The third column in Figure 2-8 designates the normal balance (debit or credit), while the next column indicates the report in which the account is printed. Notice that all category codes beginning with the number 1 are used in the balance sheet and all codes beginning with 2 are

used in the income statement.

FIGURE 2-6 ACCOUNT NUMBERS AND EXTENSIONS

ACCOUNT NUMBER		DESCRIPTION
4 Digit Basic Number	2 Digit Extension	
:		
8 0 0 0	0 0	Income
8 0 1 0	0 0	(blank Line)
3 0 0 0	0 1	Sales, Machine, Fairport
3 1 0 0	0 1	Sales, Parts, Fairport
:		
:		
4 5 0 0	0 1	Purchases - Machines
4 6 0 0	0 1	Purchases - Parts
:		
8 0 6 0	0 0	Gross Profits
:		
5 0 1 0	0 1	Wages
:		
:		
9 1 0 0	0 0	Number of Units Sold

FIGURE 2-7 ACCOUNT DESCRIPTIONS

ACCOUNT NUMBERS	DESCRIPTION
8200-00	Assets
8210-00	(blank line)
8220-00	Current Assets
1000-00	Cash on Hand
1005-00	Regular Checking
:	
:	
8250-00	Total Inventory
:	
1100-00	Furniture and Fixtures
:	
2000-00	Accounts Payable:
:	
8000-00	Income
8010-00	(blank line)
3000-01	Sales, Machine, Fairport
3100-01	Sales, Parts, Fairport
:	
:	
4500-01	Purchases - Machines
4600-01	Purchases - Parts
:	
:	
8060-00	Gross Profits, Machines
8070-00	Gross Profits, Parts:
:	
5070-01	Wages
:	
:	
9100-00	Number of Units Sold

2.2.5 REPORT SEQUENCE

The report sequence code is also shown in Figure 2-9. The sequence code tells the computer the
order in which you want the accounts, titles, totals, sub-totals and blank lines to print on
both the balance sheet and the income statement. Because these are two different reports, the
same sequence of numbers can be used for each report.

FIGURE 2-8 CATEGORY CODES

Type of Account (Screen Display)	Code	*	Typical Accounts	Report Used On
CASH	11	2	All Cash - Petty Cash, Cash, Cash Payroll, etc.	BALANCE SHEET
DEPRECIATION, ETC. (accounts not requiring cash	12	2	Accumulated Depreciation, Accumulated Amortization, Allowance for Bad Debts, Deferred Income Taxes.	BALANCE SHEET
CURRENT ASSETS (other than cash)	13	2	Accounts Receivable, Inventory, Prepaid Expenses, Short Term Investment.	BALANCE SHEET
FIXED ASSETS (other than not requiring cash)	14	2	Land, Buildings, Leasehold Improvements, Furniture and Fixtures, Motor Vehicles.	BALANCE SHEET
OTHER ASSETS	15	2	Goodwill, Organizational Expense, Notes Receivable, Patents, Copyrights.	BALANCE SHEET
CURRENT LIABILITIES	16	1	Accts. Payable, Accrues Exps, Current Portion of Long Term Debt, Loans.	BALANCE SHEET
LONG TERM LIABILITIES	17	1	Notes Payable, Mortgages Payable, Loans Payable.	BALANCE SHEET
EQUITY	18	1	Capital Stock, Retained Earnings, Capital, Drawing.	BALANCE SHEET
(not used)	19			
(not used)	20			
SALES	21	1	Income, Revenue, Sales, Files.	INCOME STATEMENT
COST OF SALES	22	2	Purchases, Freight, Direct Labor, Overhead, Purchase Discounts.	INCOME STATEMENT
GROSS PROFIT	23	1	Gross Profit, Gross Margin	INCOME STATEMENT
MEMO ACCOUNT	24	2		INCOME STATEMENT
EXPENSE	25	2	Salaries, Wages, Telephone, Taxes, etc.	INCOME STATEMENT
OTHER INCOME	26	1	Gain on Disposal of Fixed Assets, Not Income	INCOME STATEMENT
OTHER EXPENSE	27	2	Loss on Disposal of Fixed Assets	INCOME STATEMENT

* NORMAL   / Credit = 1
  BALANCE /   Debit = 2
  (Select by Operator)

"NORMAL / BALANCE" & "REPORT USED ON" are set automatically when code is selected (internal use only)
"INCOME STATEMENT" - Report Code 1
"BALANCE SHEET" - Report Code 2

2.2.6 FORMAT CODE

We have already look at the different types of accounts (paragraph 2.2.1) and at that time we identified the accounts with 17 different format codes. The chart below shows the account types and the format code for each type. Following the chart, each format code is explained.

FIGURE 2-9 ACCOUNT DESCRIPTIONS, CATEGORY CODES AND SEQUENCE

ACCOUNT NUMBER	DESCRIPTION	CATEGORY CODE	REPORT SEQUENCE
8200-00	Assets	11	5
8210-00	(blank line)	11	10
8220-00	Current Assets	11	15
1000-00	Cash on Hand	11	20
1005-00	Regular Checking	11	26
:			
:			
8250-00	Total Inventory	13	60
:			
1100-00	Furniture and Fixtures	14	100
:			
2000-00	Accounts Payable	16	150
:			
:			
8000-00	Income	21	5
8010-00	(blank line)	21	10
3000-01	Sales, Machine, Fairport	21	15
3100-01	Sales, Parts, Fairport	21	20
:			
:			
4500-01	Purchases - Machine	22	35
4600-01	Purchases - Parts	22	40
:			
8060-00	Gross Profits, Machines	23	55
8070-00	Gross Profits, Parts	23	60
:			
5010-01	Wages	25	115
:			
:			
9100-00	Number of Units Sold	24	250

Format code 1 is used for the titles or column names in the printed reports. Use format code 1 for any line in the Chart of Accounts that you want to print as a title or the name of a column (header) for the information below it. As an example, account number 8200-00 in Figures 2-8 and 2-9 is the title "ASSETS". Account 8200-00 uses format code 1.

Format code 2 and Format code 3 are used to start (2) and end (3) Condense. They cause the computer to condense a group of related account transactions into a single total line. These codes must be used in pairs. Code 2 begins the condense and code 3 ends the condense. The description for the last account (code 3) is used as the description for the total of all the condensed accounts.

Format code 4 and Format code 5 are similar to the Condense codes. These codes accomplish the same thing and in addition print a schedule itemizing the condensed report figures. Schedules print the details or balance of each account in the schedule reports and are supporting or supplementary documents for a basic financial report. Codes 4 and 5 are used to condense a group of accounts into a single line and tell the computer that schedules may be called for later. For example, code 4 before a group of Posting accounts begins condensing accounts into one line in the income statement, balance sheet, or trend report. Code 5 ends the condensing.

Some financial reports can be printed either with or without schedules, That is, they can be printed with only the single line total or with all the details that made up the single line total. The schedule detail report can be activated or suppressed as desired.

Format code 6 is for regular Posting accounts. If the account is not within a condense or schedule the account description and dollar amount (balance) are printed. If the account is within a condense or schedule it is accumulated with all of the accounts being condensed or scheduled and then printed as part of the condense or schedule total.

Format code 7, Format code 8 and Format code 9 must be used in conjunction with one another. They are the cross ratio codes used to print the sales and cost cross ratio. Codes 7 & 8 are Posting accounts while code 9 is the Gross Profit code. Code 9 is a Framework account for totaling similar to code 10.

Accounts with these codes must have a "bucket" assigned. (See paragraph 2.2.7 for a full description of buckets.) The bucket number that you assign to code 7 & 8 accounts indicate to the income statement and the trend reports where to accumulate the sales and cost figures. Make sure that the same bucket number is used for a code 7 sales account and a code 8 cost account, in order to assure accurate cross ratios. The bucket number with the code 9 account tells the trend report and the income statement where to look for the total used in calculating gross profit.

Format code 10 is used to print sub-totals, intermediate totals and grand totals. It is the code for "print total bucket". When code 10 is used there must be a bucket assigned.

Format code 11 is the clear total bucket. It is used to clear a bucket if sub-totals are being generated. A side effect of this code is that it makes the printer skip a line. This code may be used to format blank lines between groups of accounts.

Format code 12 and **Format code 13** are the profit/loss wording codes. Code 12 prints a description of your choice in the Net Profit (Loss) line of the income statement. If no code 12 is used for your own wording, the computer prints a standard description. The optional code 12, if used, must be the last sequence code in the income statement.

Code 13 prints the Profit (Loss) figure on the balance sheet. There must always be a code 13 and usually it is sequenced somewhere within the equity section of the balance sheet.

Format code 14 is the memo account code. It is used by the income statement, trend statement and their schedules when the ratio is based on unit sales rather than percent based on dollar sales. Memo accounts can be posted only through the General Journal. When setting up a memo account be sure to set up a dummy memo account for offsetting entries, since the General Journal posting program requires an "in balance" condition.

Format code 15 causes the printer to go to the top of the next page before continuing to print. It is often used between the Assets and Liabilities sections of the balance sheet. Generally this code should be used only after samples of the reports are run for examination.

Format code 16 and **Format code 17** are the underline codes. When used with a blank line account, they print either a single underline (code 16) or a double underline (code 17).

Figure 2-10 is a chart that summarizes all of the format codes for easy reference. Figure 2-11 repeats Figures 2-7 and 2-9 with the format codes added.

2.2.7 BUCKETS

Buckets are software-controlled areas set aside in the computer for accumulating figures. There are three different sets of 10 buckets each. The sales and cost cross ratio buckets have already been introduced. The cost cross-ratio buckets accumulate the figures for all the costs associated with an accounting item and the sales cross-ratio buckets accumulate the sales figures for the same item.

The third set of buckets are the System Set of Accumulators (buckets). Since the operation and use of the buckets are similar except for the figures being accumulated, the following discussion is confined to the system buckets. As reports are run, dollar amounts from the accounts are accumulated in all ten of the system buckets. When the computer sees a code 10 (print total bucket), the description of that account is printed and the dollar amount in its bucket is printed. The associated bucket is then cleared to zero. This is true for all buckets in the system set except bucket 10 which is reserved for printing the net profit or loss. Bucket 10 is never cleared.

For example, your Chart of Accounts has a totaling account following a series of Posting accounts so that you can print a sub-total of those Posting accounts. The following line from Figure 2-11 is an account for totaling all inventory accounts (not shown here).

8250-00   Total Inventory   13   60   10   5

The final column is the bucket number, in this example bucket 5. When the computer sees the format code 10, it prints the description of the account and the dollar amount that was summed in bucket 5. Bucket 5 is then cleared and ready for accumulating the next sub-total.

On both the income and trend statements the totals print in the column of detail figures.

FIGURE 2-10   CHART OF FORMAT CODES

CODE	FUNCTION (Screen Displays)	DESCRIPTION ASSIGNS TO ACCT # PRINTS	COMMENTS
1	TITLE	YES	Report Titles
2	START CONDENSE	NO	Title to condense accounts
3	END CONDENSE	YES	Totals of condensed accounts prints
4	START SCHEDULE	Schedule Reports Only	Title to schedule
5	END SCHEDULE	YES	Total of schedules accounts prints
6	REGULAR POSTING	YES	Accounts total prints
7	SALES RATIO POSTING	YES	Account totals print & are added to a safe cross-ratio bucket total.
8	COST RATIO POSTING	YES	Account totals print & are added to a cost cross-ratio bucket total
9	GROSS PROFIT	YES	Prints the total of a sale & cost cross-ratio bucket
10	PRINT TOTAL BUCKET	YES	An accumulation bucket total is printed &

			the bucket is cleared
11	CLEAR TOTAL BUCKET	NO	An accumulation bucket is cleared & the printer line feeds once
12	PROFIT/LOSS WORDING (P&L)	YES	Only one per Chart of Accounts. Bucket 10 prints. (May be omitted) Income Statement title
13	PROFIT/LOSS WORDING (BAL. SHEET)	YES	
14	MEMO	NO	Posting account used to accumulate total units (gallons, tons, etc. - not dollars). Posted through General Journal
15	TOP OF PAGE	NO	Advances paper to top of next sheet
16	UNDERLINE	NO	
17	DOUBLE UNDERLINE	NO	

On the balance sheet the column is determined by the bucket number you choose for the total.

Buckets 1, 2, and 3 print in the first column.
Buckets 4, 5, and 6 print in the second column.
Buckets 7, 8, and 9 print in the third column.
Bucket 10 prints in the third column.

If you follow the columns in Figure 2-12 and compare the figures with the Income Statement, you can trace the totals and see what is happening in each of the buckets as the computer prepares the income statement.

ACCOUNT NUMBER	DESCRIPTION	CATEGORY CODE	REPORT SEQUENCE	FORMAT CODE
8200-00	Assets	11	5	1
8210-00	(blank line)	11	10	1
8220-00	Current Assets	11	15	1
1000-00	Cash on Hand11	20	6	
1005-00	Regular Checking11	26	6	
8250-00	Total Inventory	13	0	10
1100-00	Furniture and Fixtures	14	100	6
2000-00	Accounts Payable	16	150	6
8000-00	Income	21	5	1
8010-00	(blank line)	21	10	1
3000-01	Sales, Machine, Fairport	21	15	7
3100-01	Sales, Parts, Fairport	21	20	7
4500-01	Purchases - Machines	22	35	8
4600-01	Purchases - Parts	21	40	8
8060-00	Gross Profits, Machines	23	55	9
8070-00	Gross Profits - Parts	23	60	9
5010-01	Wages	25	115	6
9100-00	Number of Units Sold	24	250	14

FIGURE 2-12 SYSTEM SET OF ACCUMULATOR BUCKETS

DESCRIPTION Income	Bucket #1	Bucket #2	Bucket #3	Bucket #4	Bucket #5	Bucket #6	Bucket #7	Bucket #8	Bucket #9	Bucket #10
Sales-Machines Fairport 20,000 cr.	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sales-Parts Fairport 5,000 cr.	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Sales 25,000	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Purchases-Machines Fairport 12,000 dr.	12,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Purchases-Parts Fairport 2,000 dr.	14,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Cost of Goods Sold 14,000	0	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Total Gross Profit 11,500	0	0	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Rental Income 500 cr.	500	500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Total Other Income 500	500	0	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Total Income 11,000	500	0	0	11,500	11,500	11,500	11,500	11,500	11,500	11,500
EXPENSES Gas & Oil 200 dr.	300	200	200	11,300	11,300	11,300	11,300	11,300	11,300	11,300
Wages, Fairport 1,000	700	1,200	1,200	10,300	10,300	10,300	10,300	10,300	10,300	10,300
Telephone, Fairport 100	800	1,300	1,300	10,200	10,200	10,200	10,200	10,200	10,200	10,200
Rental Building, Fairport	1,300	1,800	1,800	9,700	9,700	9,700	9,700	9,700	9,700	9,700
Payroll Taxes, Fairport 200	1,500	2,000	2,000	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Total Expenses 2,000	1,500	0	2,000	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Net Income 9,500	1,500	0	2,000	9,500	9,500	9,500	9,500	9,500	9,500	0

WORKSHEET SYSTEM SET OF ACCUMULATOR BUCKETS

3.0   INTRODUCTION

The File Maintenance function of the General Ledger is used to set up and maintain the master files in the system.   Once the General Ledger master files are installed, you can use File Maintenance to make any changes to these files, and keep them up to date. There are four Master Files selectable from the File Maintenance Menu:

Account Master File (Chart of Accounts)   **Standard Entries File**
Employee Master Files   **System Information File**

File Maintenance provides the functions of adding, changing, or deleting a record within the file.   It also allows you to completely duplicate a Profit Center chart of accounts and then change those accounts to match a new department, client, or business. You can also delete a profit center or change the profit center titles and ratios that you want printed in your reports. Follow this STEP to display the File Maintenance Menu:

```
                    **MAIN FUNCTION SELECTION MENU**
         CHOOSE THE DESIRED FUNCTION FROM THIS SELECTION LIST TO BE
         SHOWN A MORE DETAILED SELECTION LIST.

                 (1)  FILE MAINTENANCE
                 (2)  GENERAL LEDGER POSTINGS
                 (3)  GENERAL LEDGER REPORTS
                 (4)  GENERAL LEDGER LISTINGS
                 (5)  PAYROLL RELATED REPORTS AND LISTINGS
                 (6)  YEAR END PROCEDURES
                 (7)  MISCELLANEOUS PROCESSING
                 [ESC] TO EXIT
               SELECT:
```

STEP 1:   From the **MAIN MENU** select <**1**> for **FILE MAINTENANCE** and press <**ENTER**>.   The File Maintenance Menu is displayed on the screen.

```
                    **FILE MAINTENANCE / INQUIRY PROGRAMS**

              (1)  GENERAL LEDGER ACCOUNT MASTER FILE MAINTENANCE
              (2)  PURGE DELETED GENERAL LEDGER ACCOUNTS
              (3)  DUPLICATE A PROFIT CENTER
              (4)  DELETE A PROFIT CENTER
              (5)  SYSTEM INFORMATION FILE MAINTENANCE
              (6)  STANDARD ENTRIES FILE MAINTENANCE
              (7)  EMPLOYEE MASTER FILE MAINTENANCE
              (8)  D.O.C.S. MAINTENANCE
              (9)  FISCAL YEAR START DATE MAINTENANCE
             (10)  PROFIT CENTER TITLES AND RATIO MAINTENANCE
              (M)  RETURN TO MAIN MENU
            [ESC] TO EXIT
           SELECT:
```

Make your selection, press <**ENTER**> and follow the appropriate instructions below:

3.1   GENERAL LEDGER ACCOUNT MASTER FILE MAINTENANCE

This section presents instructions for adding new records to the General Ledger Account Master File, and changing/deleting existing records.   It is recommended that a printed copy of the existing chart of accounts be on hand during these procedures.   See Section 5.1 for instructions to print this document.
Follow these STEPS to display the General Ledger Account File Maintenance Menu:

STEP 1:   From the **MAIN MENU** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU** select <**1**> **GENERAL LEDGER ACCOUNT MASTER FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE".   Type the authorization code and press <**ENTER**>.   The authorization code is a security code utilized to limit access to the files.   The program displays the General Ledger Account File Maintenance Menu:

```
                    **GENERAL LEDGER ACCOUNT FILE MAINTENANCE**
                    (1)  ADD A RECORD
                    (2)  CHANGE A RECORD
```

```
                    (3) DELETE A RECORD
                    (M) RETURN TO MAINTENANCE MENU
                    [ESC] TO EXIT
                 SELECT:
```

Make your selection, type <**1**>, <**2**>, or <**3**>, press <**ENTER**> and follow the appropriate
instructions below:

3.1.1 ADD A GENERAL LEDGER ACCOUNT RECORD

This section presents instructions for adding a new record to the General Ledger Chart of
Accounts. When entering a new record you must provide:

The account number   The report sequence (See Section 2.2.5)
The description of that account   The format code (See Section 2.2.6)
The account category code (See Section 2.2.4)   The bucket number (See Section 2.2.7)

A brief description of this information is provided in the step-by-step process described below.
 For additional information concerning entry consult the references in Chapter 2 mentioned
above.

* The procedure described in this section adds a record to a temporary file. To add records to
the permanent file, a separate procedure is necessary. This two-step process speeds entry by
avoiding a sort process every time a record is added. Instead, several records can be added to
the temporary file, then added to the permanent file and the file sorted in one separate
procedure. See Section 6.2 to "merge". General Ledger account records with the permanent file.

Follow these steps to add a new record to the General Ledger Account Master File:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**1**> **GENERAL LEDGER ACCOUNT MASTER FILE**
                MAINTENANCE and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and
                press <**ENTER**>. The authorization code is a security code used to limit access to
                the files. The General Ledger Account Master File Maintenance selection menu is
                displayed on the screen.

STEP 4:   From the **GENERAL LEDGER FILE MAINTENANCE MENU,** select <**1**> **ADD A RECORD** and press
                <**ENTER**>.

STEP 5:   The program prompts:

```
        *GENERAL LEDGER ACCOUNT FILE MAINTENANCE**ADDING RECORDS*
                                           PROFIT CENTER
          ACCT. #:    *PRESS "UP-ARROW" TO RETURN TO SELECTION*
```

                Type the account number for the record you wish to enter and press <**ENTER**>. This
                number is used to identify the account in all future processing. The account
                number is a unique number assigned to each line in the chart of accounts. A list
                of recommended account numbers is presented in Figure 2-3.

                Type 6 numeric characters, four digits identifying the account series and two
                digits to identify the profit center. Do not type any punctuation, the program
                formats the number (XXXX-XX) upon entry. Press the <**UP-ARROW**> key if you want to
                return to the selection menu.

STEP 6:   When the account number is typed, the program displays an account record for data
                entry:

```
        *GENERAL LEDGER ACCOUNT FILE MAINTENANCE**ADDING RECORDS*
                                           PROFIT CENTER
          ACCT.#:3200-00

          1 DESCRIPTION.....................:
          2 ACCOUNT CATEGORY................:
          3 REPORT SEQUENCE.................:
          4 FORMAT CODE.....................:
          5 BUCKET # (TOTAL OR RATIO).......:
          6 NORMAL BALANCE..................:
```

Enter the information called for, line for line. Press <**ENTER**> after each entry to advance
the cursor to the next line. Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND/ENTER:
DESCRIPTION	Type up to 25 alphanumeric characters. Type the description of the

	account record being added. Use up to 25 alphanumeric characters/spaces to complete your entry. This description is printed in many of the reports.
ACCOUNT CATEGORY	Type two numeric characters. Type the account category code and press <**ENTER**>. The category code is a two digit number assigned to every line entry (account) in the chart of accounts. This code identifies different types of accounts. Remember that category codes beginning with the number 1 are used in the balance sheet and those beginning with 2 are used in the income statement. This code, once assigned, determines the normal balance (debit or credit). The normal balance is displayed automatically (line 6) when entry is made.
REPORT SEQUENCE	Type up to four numeric characters. Type the number identifying the position (line) at which you wish the account information to be printed on the Balance Sheet of Income Statement and press <**ENTER**>.
FORMAT CODE	Type a number <**1**> through <**17**>. Type the format code, and press <**ENTER**>. The format code is a number in the range 1-17 that identifies the type of account and controls many of the printing parameters used to produce the reports. The list below shows the format codes and the corresponding printing controls and account types. (1) Titles (2) Start Condense (3) End Condense (4) Start Schedule (5) End Schedule (6) Reg. Dollar Transaction Accounts (7) Sales Cross Ratio Accounts (8) Cost Cross Ratio Accounts (9) Gross Profit (10) Print Total Bucket (11) Clear Total Bucket (12) P/L Wording (Income Statement) (13) P/L Wording (Balance Sheet) (14) Memo Accounts (15) Top of Page (16) Underline (17) Double Underline **NOTE:** The following format codes require bucket numbers (the next entry line): Code 7 - Sales Cross Ratio Code 8 - Cost Cross Ratio Code 9 - Gross Profit Code 10 - Print Total Bucket Code 11 - Clear Total Bucket

BUCKET # (TOTAL OR RATIO)	Type a number <**1**> through <**10**>. Type the bucket number and press <**ENTER**>. Buckets are software controlled areas set aside in the computer for summing the figures from those accounts assigned with bucket numbers. There are three different sets of 10 buckets each: the sales and cost cross ratio buckets and the system set of accumulators (buckets). See Section 2.2.7 for additional information concerning the function of the bucket number. Not all of the accounts you add require a bucket number. This is determined by the format code you select for the account. The following format codes require bucket numbers: Code 7 - Sales Cross Ratio Code 8 - Cost Cross Ratio Code 9 - Gross Profit Code 10 - Print Total Bucket Code 11 - Clear Total Bucket If the format code you use does not require a bucket the computer prompts: "NO BUCKET # NEEDED FOR THIS FORMAT CODE, PRESS THE "ENTER" KEY TO CONTINUE". Press <**ENTER**> to continue.
NORMAL BALANCE	Supplied by the system. When the account category is specified, the system automatically supplies the normal balance (debit or credit).

STEP 7:   When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**Y**>(YES) and press <**ENTER**> if you want to continue. For posting accounts, the program displays the next page of the record for data entry. For framework accounts, this step completes entry and the program prompts for an account number. Press the <**UP-ARROW**> key to return to the selection menu.

Type <**N**>(NO) and press <**ENTER**> if you want to make changes. Type the line number of the information you want to change and press <**ENTER**>. Then type the new information and <**ENTER**>.

STEP 8:   When entering a posting account and <**Y**> is typed, the program displays the next page of the account record for data entry. This page permits the entry of budgeted amounts allotted to this account for up to thirteen fiscal periods.

Type the amount budgeted for each fiscal period. Press <**ENTER**> after each entry to advance the cursor to the next line. Use up to 11 numeric characters to complete each entry. You must enter budgeted amounts for each of the thirteen periods.

Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry. If you are adding an un-budgeted account press <**ENTER**> for each entry line. A "0.00" amount is entered when the <**ENTER**> key is pressed.

* If no entries are required when you are at this screen, select the <**UP-ARROW**>. That will place zeros in each period and move the cursor to the bottom of the screen.

```
*GENERAL LEDGER ACCOUNT FILE MAINTENANCE**ADDING RECORDS*
                                  PROFIT CENTER
ACCT.#:6200-00

CREDIT BALANCES MUST BE ENTERED AS CREDITS BY TYPING THE "MINUS"(-) KEY
                                   BUDGET BALANCES
  1 PERIOD 1.................:
  2 PERIOD 2.................:
  3 PERIOD 3.................:
  4 PERIOD 4.................:
  5 PERIOD 5.................:
  6 PERIOD 6.................:
  7 PERIOD 7.................:
  8 PERIOD 8.................:
  9 PERIOD 9.................:
 10 PERIOD 10................:
 11 PERIOD 11................:
 12 PERIOD 12................:
 13 PERIOD 13................:
```

STEP 9: When entries are complete, the program prompts: "IS EVERYTHING OK?" Type <**Y**>(YES) and press <**ENTER**> continue. The program displays the next page of the record for data entry.

Type <**N**>(NO) and press <**ENTER**> to make changes to the information just entered. Type the line number of the information you want to change and press <**ENTER**>. The program again prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**>, to make additional changes. Type <**Y**>(YES) and press <**ENTER**> to continue.

STEP 10: When <**Y**>(YES) is typed in STEP 9 and the <**ENTER**> key is pressed, the program displays the next page of the record for data entry.
This page permits the entry of last year's figures for the account being added.

Type the previous year's figures for each period. Press <**ENTER**> after each entry to advance the cursor to the next line. A listing of the previous year's figures can facilitate entry here. If you are adding an account without figures from last year, press <**ENTER**> for each entry line. A "0.00" figure is entered when the <**ENTER**> key is pressed.

STEP 11: When all entries are complete, the program prompts: "IS EVERYTHING OK?" Type <**Y**>(YES) and press <**ENTER**> to continue. The program presents a new record for data entry. Press the <**UP-ARROW**> key if you want to return to the **General Ledger Account File Maintenance Menu.**

Type <**N**>(NO) and press <**ENTER**>, to make changes to this page of the record. Type the line number of the information you want to change and press <**ENTER**>.

Then type the new information and press <**ENTER**>. The program again displays the prompt: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**> if additional changes are necessary.

Type <**Y**>(YES) and press <**ENTER**> to continue. The program presents a new record for data entry. Press the <**UP-ARROW**> key to return to the General Ledger Account File Maintenance Menu.

* NOTE: Remember when a general ledger account number is added or changed, the regeneration of the chart of accounts must be run to update the changes or new account that was added. This procedure is found in Chapter 9 - Miscellaneous Processing, section 9.6

Also in this Miscellaneous Processing, section 9.10 (Create Chart of Accounts Work File), must be run to extract the new information to A/R to A/P.

```
 *GENERAL LEDGER ACCOUNT FILE MAINTENANCE**ADDING RECORDS*
                                   PROFIT CENTER
  ACCT.#:6200-00
  CREDIT BALANCES MUST BE ENTERED AS CREDITS BY TYPING THE
 "MINUS" (-) KEY
                                         LAST YEAR
  BALANCES
  1 PERIOD 1.................:
  2 PERIOD 2.................:
  3 PERIOD 3.................:
  4 PERIOD 4.................:
  5 PERIOD 5.................:
  6 PERIOD 6.................:
  7 PERIOD 7.................:
  8 PERIOD 8.................:
```

```
   9 PERIOD 9.................:
  10 PERIOD 10................:
  11 PERIOD 11................:
  12 PERIOD 12................:
  13 PERIOD 13................:
```

3.1.2 CHANGE A GENERAL LEDGER ACCOUNT RECORD

This section presents instructions for changing an existing record in the General Ledger Chart of Accounts. Changes can be made at any time. Follow these steps to change an existing record:

STEP 1:   From the **MAIN MENU** select, <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**1**> **GENERAL LEDGER ACCOUNT MASTER FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the General Ledger Account File Maintenance Menu.

STEP 4:   From this menu, select <**2**> **CHANGE A RECORD** and press <**ENTER**>.

STEP 5:   The program prompts: "ACCT.#:". Type the account number identifying the account record you want to change and press <**ENTER**>.

STEP 6:   The program displays the following selection menu:

```
GENERAL LEDGER ACCOUNT FILE MAINTENANCE
                                    CHANGE
                                    PROFIT CENTER
 ACCT.#:3200-00
 SALES - SOFTWARE

 (1)  GENERAL LEDGER INFORMATION
 (2)  BUDGET BALANCES
 (3)  LAST YEAR BALANCES

 SELECT:
[ESC] TO EXIT / [PAGE-UP] NEXT RECORD
```

Type <**1**> and press <**ENTER**>, to make changes to the first page of the account record. This page includes the account description and codes.
Type <**2**> and press <**ENTER**>, to make changes to the second page of the account record. This page includes the budget balances for each fiscal period for this account.
Type <**3**> and press <**ENTER**>, to make changes to the third page of the account record. This page includes last year's balances for this account. Press <**PAGE-UP**> to access the next record in the chart of accounts. Press <**PAGE-DOWN**> to go to the next page in this record. Press the <**ESC**> key, to exit to the **File Maintenance Menu.**

STEP 7:   When <**1**>, <**2**>, or <**3**> is selected, the program displays the selected page and prompts "SELECT:".
If this is the page where you want to make changes, type the line number you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. When all changes have been made, type:
Press <**PAGE-UP**>, to access the next record in the chart of accounts.
Press <**PAGE-DOWN**>, to go to the next page in this record.
Press the <**ESC**> key, to exit to the File Maintenance Menu.

3.1.3 DELETE A GENERAL LEDGER ACCOUNT RECORD

This section presents instructions for deleting a record from the chart of accounts. This procedure "marks" a record for deletion, exempting it from future processing. However, the record remains in the file until physically removed by running a separate purge program. After marking a record for deletion, see Section 3.2 (Purge Deleted G/L Account Records) This step must be taken to complete the process.

STEP 1:   From the **MAIN MENU**, select <**1**> **GENERAL LEDGER ACCOUNT MASTER FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**1**> **GENERAL LEDGER ACCOUNT MASTER FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". The authorization code is a security code which limits access to your files. The **GENERAL LEDGER ACCOUNT FILE MAINTENANCE MENU** is displayed on the screen.

STEP 4:   From this menu select, <**3**> **DELETE A RECORD** and press <**ENTER**>.

STEP 5:   The program prompts: "ACCT.#".   Type the account number identifying the account record you want to mark for deletion and press <**ENTER**>.

STEP 6:   The program displays the first page of the record you have specified and prompts: "ARE YOU SURE YOU WANT TO DELETE THIS RECORD?".   Type <**N**>(NO) and press <**ENTER**>, if this is not the record you want to delete. The program returns to the prompt for an account number (STEP 5).   Press the <**UP-ARROW**> key to return to the **General Ledger Account File Maintenance Menu**.   Type <**Y**>(YES) and press <**ENTER**>, if this is the record you want to delete.

STEP 7:   When <**Y**> is typed and the <**ENTER**> key is pressed, the program displays this message: "RECORD MARKED FOR DELETION - PRESS THE "ENTER" KEY TO CONTINUE". When the <**ENTER**> key is pressed, the program returns to the prompt for an account number. If you want to make additional records for deletion, repeat STEPS 5 and 6 above. Press the <**UP-ARROW**> key if you want to return to the **General Ledger Account File Maintenance Menu**.

3.2 PURGE DELETED G/L ACCOUNT RECORDS

This section presents instructions for permanently removing from the file those General Ledger account records that have been marked for deletion through the procedure described in Section 3.1.3.   Although records marked for deletion are exempted from future processing, they remain in the file until you remove them by running the PURGE program.   Make sure your printer is on and running properly for this procedure.   Follow these STEPS to physically remove records from the file that have been marked for deletion:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**3**> **PURGE DELETED G/L ACCOUNT RECORDS**.

STEP 3:   The program prompts: "FILE TO BE PURGED: GLMASTER - ARE YOU SURE [Y/N]?".

Type <**N**>(NO) and press <**ENTER**>, if you do not want to continue the purge procedure. The program returns to the **FILE MAINTENANCE MENU**.   Type <**Y**>(YES) and press <**ENTER**> to continue.

When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the purge function is activated.   The program displays several processing messages and when the procedure is completed, returns to the **File Maintenance Menu**.

```
RUN DATE: 09/19/94                        PAGE: 1

        TURNER & BIGELOW

THE FOLLOWING ACCOUNTS WHICH WERE MARKED FOR DELETION HAVE NO
EXISTING TRANSACTIONS AND HAVE BEEN REMOVED FROM THE MASTER
FILE - ACCOUNTS WITH TRANSACTIONS MUST WAIT UNTIL THE END OF
YOUR FISCAL YEAR TO BE DELETED

  0-03H
```

If no accounts have been deleted, the program displays this message: "NO ACCOUNTS DELETED", and returns to the monitor. Type <**GL**> and press <**ENTER**> to display the Main Menu.

3.3 DUPLICATE A PROFIT CENTER

This section presents instructions for duplicating profit center information for accounts that may share information in the chart of accounts.   Designed as a time saving option, this procedure avoids time consuming entry of the same data for different profit centers.

A profit center, identified by the two-digit extension to the account number, is a functional area of a business with separate financial records.   Using different profit centers provides better accounting control and gives management more detailed information about the operation of the different parts of the business.

For example, a lumber company might have different profit centers from wholesalers to contractors and retail sales to the general public.   In this example, significant portions of the chart of accounts for both profit centers would be the same.

When you have completed the Chart of Accounts for one part of the business, you can then duplicate the chart of accounts for another profit center by following the STEP-by-STEP instructions below.   The new chart of accounts can be edited with the file maintenance program after duplication.

Follow these steps to duplicate a profit center:

STEP 1: From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2: From the **FILE MAINTENANCE MENU**, select <**4**> **DUPLICATE A PROFIT CENTER** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4: The program displays the following message, and prompts:

```
THIS PROGRAM WILL DUPLICATE GENERAL LEDGER
MASTER RECORDS TO CREATE ANOTHER PROFIT CENTER

ARE YOU SURE YOU WANT TO CONTINUE ?
```

Type <**N**>(NO) and press <**ENTER**> if you do not want to continue. The program returns to the **File Maintenance Menu**. Type <**Y**>(YES) and press <**ENTER**> to continue.

STEP 5: When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program prompts: "ENTER EXISTING PROFIT CENTER NUMBER TO BE DUPLICATED:". Type the number of profit center to be duplicated and press <**ENTER**>.

The profit center number is the two-digit extension to the account number in the Chart of Accounts. A printout of the Chart of Accounts can facilitate entry here. See Section 5.16 for instructions to print this document.

STEP 6: When selection is made, the program prompts: "ENTER NEW PROFIT CENTER NUMBER:". Type the number of the new profit center number to which you want to assign Chart of Accounts Master Records and press <**ENTER**>. You can assign any number between 1 and 99.

STEP 7: When selection is made, the program prompts: "DO YOU WANT: (1) INCOME STATEMENT; (2) BALANCE SHEET; (3) BOTH?".

Type <**1**> and press <**ENTER**> to have the income statement reported for the new profit center.
Type <**2**> and press <**ENTER**> to have the balance sheet reported for the new profit center.
Type <**3**> and press <**ENTER**> to have both the income statement and balance sheet reported for the new profit center.
Usually you will want both the income statement and the balance sheet reported for the new profit center.

STEP 8: When selection is made, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**> to re-enter this information. The program returns to STEP 5, and prompts for entry of the existing profit center to be duplicated. Type <**Y**>(YES) and press <**ENTER**> to continue.

When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, processing begins immediately. A list of the record numbers being duplicated are flashed on the screen. When processing is complete, the program returns to the File Maintenance Menu.

3.4   DELETE A PROFIT CENTER

This section presents instructions for deleting a profit center. If more than one record exists, and you decide it is more efficient to maintain only one profit center, this procedure eliminates the duplicate records.

When the deletion process is complete, the program prints a listing of the account records that have been deleted. Make sure that your printer is on and functioning properly before beginning. Follow these STEPS to delete a profit center:

STEP 1: From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2: From the **FILE MAINTENANCE MENU**, select <**5**> **DELETE A PROFIT CENTER** and press <**ENTER**>.

STEP 3: The program displays the following message, and prompts:

```
THIS PROGRAM WILL DELETE ALL [GLMASTER] RECORDS FOR A
REQUESTED PROFIT CENTER IF THERE ARE NO EXISTING
TRANSACTIONS ASSOCIATED WITH THE [GLMASTER] RECORD.
```

```
┌─────────────────────────────────────────────────────────┐
│ ARE YOU SURE YOU WANT TO CONTINUE?                       │
└─────────────────────────────────────────────────────────┘
```

Type <**N**>(NO) and press <**ENTER**> if you do not want to continue. The program returns to the File Maintenance Menu. Type <**Y**>(YES) and press <**ENTER**> to continue.

STEP 4:   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program prompts: "ENTER AUTHORIZATION CODE".   Type the authorization code, and press <**ENTER**>.   The authorization code is a security code which limits access to the files.

STEP 5:   When the program prompts: "ENTER PROFIT CENTER NUMBER TO BE DELETED:" Type the number identifying the profit center record you want to delete and press <**ENTER**>. The profit center number is the two-digit number, following the General Ledger account number in the chart of accounts.

STEP 6:   When the profit center number has been typed and the <**ENTER**> key pressed, the program prompts: "IS EVERYTHING OK?"

Type <**N**>(NO) and press <**ENTER**> to re-enter the profit center number.

Type <**Y**>(YES) and press <**ENTER**> to continue. When <**Y**>(YES) is typed, and the <**ENTER**> key pressed, the program begins processing immediately.   The program flashes several messages on the screen during the deletion process. When the deletion process is complete, the program prints a listing of the account records that have been deleted, and returns to the File Maintenance Menu.

3.5   SYSTEM INFORMATION FILE MAINTENANCE

This section introduces the System Information File.   The System Information File stores a variety of information, utilized in producing reports and in calculating various system maintained figures.

It is essential that you become familiar with the contents, of the System Information File and are aware of the functions it governs.   Information can be added or changed at any time.

There are nine different selections available from the System Information File submenu. Each selection is discussed in detail below.   Follow these steps to access the System Information File submenu:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE".   Type the authorization code and press <**ENTER**>.   The authorization code is a security code which limits access to the files.   The System Information File submenu is displayed on the screen.

```
┌─────────────────────────────────────────────────────────┐
│ SYSTEM INFORMATION FILE MAINTENANCE                      │
│                                                          │
│    (1) NAME AND ADDRESS HEADING                          │
│    (2) DISCLAIMER HEADINGS                               │
│    (3) SPECIAL INCOME STATEMENT COMMENTS                 │
│    (4) SPECIAL BALANCE SHEET COMMENTS                    │
│    (5) PERIOD ENDING DATES                               │
│    (6) SPECIAL FINANCIAL STATEMENT TITLES                │
│    (7) SPECIAL OPERATING PERCENTAGES                     │
│    (8) OPTIONAL UNDERLINING FOR FINANCIAL STATEMENTS     │
│    (9) EMPLOYER ID NUMBERS, UNEMPLOY. COMP AND FICA      │
│                                                          │
│ SELECT:                                                  │
│         [ESC] TO EXIT                                    │
└─────────────────────────────────────────────────────────┘
```

Type the number corresponding to the desired function, press <**ENTER**> and follow the appropriate instructions below:

3.5.1   NAME AND ADDRESS HEADINGS

This section presents instructions for setting up your company's name and address heading in the System Information File.   This heading is printed on most system reports and listings. Alterations to the heading can be made at any time after initial setup.

Follow these steps to set up or change the name and address heading:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2: From **File Maintenance,** select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The System Information File submenu is displayed on the screen.

STEP 4: From the System Information File submenu, select <**1**> for NAME AND ADDRESS HEADINGS and press <**ENTER**>. The program displays the Name and Address record for entry or modification:

```
SYSTEM INFORMATION FILE MAINTENANCE

    (1)  NAME AND ADDRESS HEADINGS
     1        TURNER & BIGELOW
     2        222 MAIN STREET
     3        FAIRPORT,  NY  03045
     4
     5


SELECT:
        [ESC] TO EXIT / [PAGE-UP] NEXT SYSTEM RECORD
```

If you are changing information in an existing heading, type the line number of the information you want to change and press <**ENTER**>. Then type the new information and press <**ENTER**>. If you are entering the name and address heading initially, five lines are provided to complete the entry.

Type <**1**> (for line 1) and press <**ENTER**>. Type the first line of your company's name and address heading as you want it to appear on the system printouts, and press <**ENTER**>.

Then type <**2**> (for line 2) and press <**ENTER**>. Type the second line of your company's name and address heading and press <**ENTER**>.

Continue to select lines and enter information until the name and address heading is complete. Use up to 30 characters/spaces to complete each entry line.

STEP 5: When the name and address heading is complete, press <**UP-ARROW**> to return to the **System Information File Menu.**

Press <**PAGE UP**> to go to the next System Record.
Press <**ESC**> to exit to the monitor.

3.5.2 DISCLAIMER HEADINGS

This section presents instructions for setting up and/or changing any disclaimers that you want to appear on financial reports. A disclaimer is a short notice that explains the limits of the information in the report.

The disclaimer appears on the Income Statement and Balance Sheet (both Consolidated and Comparative). Follow these steps to set up a disclaimer heading to appear on your reports:

STEP 1: From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2: From the **FILE MAINTENANCE MENU,** select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE:" Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The System Information File submenu is displayed on the screen.

STEP 4: From the **SYSTEM INFORMATION FILE SUBMENU,** select <**2**> **DISCLAIMER HEADING** and press <**ENTER**>.

The program displays the disclaimer record for data entry or modification:

```
SYSTEM INFORMATION FILE MAINTENANCE

   (2)  DISCLAIMER HEADINGS
    1
    2
```

```
                         3

            SELECT:

            [ESC] TO EXIT / [PAGE UP] NEXT SYSTEM RECORD
```

If you are making a change to an existing disclaimer heading, type the line number corresponding to the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

STEP 5:   If you are setting up a new disclaimer heading, three lines are available to complete your message. Type <**1**> (for line 1) and press <**ENTER**>. Then type the disclaimer you want appearing on your financial statements and press <**ENTER**>. Then type <**2**> (for line 2) and press <**ENTER**>. Type the continuation of the disclaimer you want to appear on your financial statements and press <**ENTER**>.

If necessary, complete your message by typing <**3**> and pressing <**ENTER**>. Type the conclusion of the disclaimer you want appearing on your financial statements and press <**ENTER**>. You may use up to 50 characters/spaces on each line to complete your entry.

STEP 6:   When the disclaimer heading is complete, press:

<**PAGE UP**> to go to the next System Record.
<**UP-ARROW**> to return to the System Information File Maintenance Menu.
<**ESC**> to exit to the monitor.

3.5.3   SPECIAL INCOME STATEMENT COMMENTS

This section presents instructions for setting up and/or changing special comments to appear on the income statement. A comment can include any additional information you may want to communicate on the income statement, and it can be changed at any time to reflect changes or fluctuations. Follow these steps to set up and/or change a special comment to appear on the income statement:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:" Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. **The System Information File submenu** is displayed on the screen.

STEP 4:   From the **SYSTEM INFORMATION FILE SUBMENU,** select <**3**> **SPECIAL INCOME STATEMENT COMMENTS** and press <**ENTER**>. The program displays the special comment record for data entry or modification:

```
            SYSTEM INFORMATION FILE MAINTENANCE
            (3) SPECIAL INCOME STATEMENT COMMENTS

              1
              2
              3

            SELECT:

            [ESC] TO EXIT / [PAGE UP] NEXT SYSTEM RECORD
```

STEP 5:   If you are making a change to an existing special comment, type the line number corresponding to the information you want to change and press <**ENTER**>. Then type the new information and press <**ENTER**>. If you are setting up a new special comment, three lines are available to complete your message.

Type <**1**> (for line 1) and press <**ENTER**>. Then type the comment you want appearing on your income statement and press <**ENTER**>.

Type <**2**> (for line 2) and press <**ENTER**>. Type the continuation of the comment you want appearing on your income statement and press <**ENTER**>.
If necessary, complete your message by typing <**3**> and press <**ENTER**>. Type the conclusion of the comment to appear on your income statement and press <**ENTER**>.
Use up to 50 characters/spaces on each line to complete your entry.

STEP 6:   When the special comment is complete, type <**R**> and press <**ENTER**> to return to the **System Information File selection menu.**

<PAGE UP> to go to the next System Record.
<**UP-ARROW**> to return to the System Information File Maintenance Menu.
<**ESC**> to exit to the Monitor.

3.5.4 SPECIAL BALANCE SHEET COMMENTS

This section presents instructions for setting up and/or changing special comments to appear on the balance sheet. A comment can include any additional information you may want to communicate on the balance sheet, and can be changed at any time to reflect changes or fluctuations. Follow these steps to set up or change a special comment to appear on the balance sheet:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:" Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. **The System Information File submenu** is displayed on the screen.

STEP 4:   From the **SYSTEM INFORMATION FILE SUBMENU,** select <**4**> **SPECIAL BALANCE SHEET COMMENTS** and press <**ENTER**>. The program displays the special comment record for data entry or modification:

```
SYSTEM INFORMATION FILE MAINTENANCE
(4) SPECIAL BALANCE SHEET COMMENTS

  1
  2
  3

SELECT:

[ESC] TO EXIT / [PAGE UP] NEXT SYSTEM RECORD
```

STEP 5:   If you are making a change to an existing special comment, type the line number corresponding to the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. If you are setting up a new special comment, three lines are available to complete your message. Type <**1**> (for line 1) and press <**ENTER**>. Type the comment you want appearing on your income statement and press <**ENTER**>. Type <**2**> (for line 2) and press <**ENTER**>. Type the continuation of the comment you want appearing on your income statement and press <**ENTER**>. If necessary, complete your message by typing <**3**> and press <**ENTER**>. Type the conclusion of the comment to appear on your income statement, and press <**ENTER**>. Use up to 50 characters/spaces on each line to complete your entry.

STEP 6:   When the special comment is completed, type <**R**> and press <**ENTER**> to return to the System Information File selection menu. <**PAGE UP**> to got to the next System Record. <**UP-ARROW**> to return to the System Information File Maintenance Menu. <**ESC**> to exit to the monitor.

3.5.5 PERIOD ENDING DATES

This section presents instructions for setting up and maintaining the period ending date utilized by the system to organize financial records into specified fiscal periods.

The period ending dates determine the nature of the posting procedure described in Section 3.1.1 (page 2 and 3 of the account record). The ending dates can be modified at any time. Follow these STEPS to set up and/or change the period ending dates:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". The authorization code is a security code which limits access to the files. **THE SYSTEM INFORMATION FILE** is displayed on the screen.

STEP 4:   From the **SYSTEM INFORMATION FILE SUBMENU,** select <**5**> **PERIOD ENDING DATES** and press <**ENTER**>. The program displays the period ending record for data entry or modification:

```
SYSTEM INFORMATION FILE MAINTENANCE
(5) PERIOD ENDING DATES
```

```
┌──────────────────────────────────────────────────────────────┐
│      1 PERIOD 1.....................01/31/94                  │
│      2 PERIOD 2.....................02/29/94                  │
│      3 PERIOD 3.....................03/31/94                  │
│      4 PERIOD 4.....................04/30/94                  │
│      5 PERIOD 5.....................05/31/94                  │
│      6 PERIOD 6.....................06/30/94                  │
│      7 PERIOD 7.....................07/31/94                  │
│      8 PERIOD 8.....................08/31/94                  │
│      9 PERIOD 9.....................09/30/94                  │
│     10 PERIOD 10....................10/31/94                  │
│     11 PERIOD 11....................11/30/94                  │
│     12 PERIOD 12....................12/31/94                  │
│     13 PERIOD 13....................00/00/00                  │
│                                                              │
│    SELECT:                                                   │
│                                                              │
│    [ESC] TO EXIT / [PAGE UP] NEXT SYSTEM RECORD              │
└──────────────────────────────────────────────────────────────┘
```

STEP 5:   If you are making a change to existing period ending dates, type the line number
corresponding to the information you want to change and press <**ENTER**>.   Type the
new information and press <**ENTER**>.   If you are setting up new period ending dates,
thirteen lines are presented to complete the record.

Type <**1**> (for line 1) and press <**ENTER**>.   Then type the ending date you want to
specify as the cutoff for the first fiscal period of your company's financial year
and press <**ENTER**>.

Remember to follow the MMDDYY format when typing dates. Do not type any separating
punctuation when typing dates, the system formats the date upon entry. Type <**2**>
(for line 2) and press <**ENTER**>.   Type the period ending date and press <**ENTER**>.
Continue until all period ending dates for your company have been specified.

STEP 6:   When all period ending dates have been entered, press:
<**PAGE UP**> to go to the next System Record.
<**UP-ARROW**> to return to the System Information File Maintenance Menu.
<**ESC**> to exit to the monitor.

3.5.6   SPECIAL FINANCIAL STATEMENT TITLES

This section presents instructions for setting up special titles to appear on financial
statements, specifying format instructions, messages, and the exclusion or inclusion of specific
account information to appear on financial statements.   Information stored in this record of the
System Information File may be changed at any time.

Follow these STEPS to set up or change this information:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and
press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:" Type the authorization code and
press <**ENTER**>.   The authorization code is a security code which limits access to
the files. The program displays the **System Information File submenu.**

STEP 4:   From the **SYSTEM INFORMATION FILE SUBMENU,** select <**6**> **SPECIAL FINANCIAL STATEMENT
TITLES** and press <**ENTER**>.   The program displays the following record for data entry
(or alteration):

NOTE: The following example is an existing record. If you are setting up this
file for the first time, response fields will be blank.

```
┌──────────────────────────────────────────────────────────────┐
│ SYSTEM INFORMATION FILE MAINTENANCE                          │
│ (6) SPECIAL FINANCIAL STATEMENT TITLES                       │
│  1  INCOME STATEMENT TITLE:          INCOME STATEMENT        │
│  2  BALANCE SHEET TITLE:             BALANCE SHEET           │
│  3  START POSITION OF TITLE ACCOUNTS...................1     │
│  4  START POSITION OF POSTING ACCOUNTS.................3     │
│  5  START POSITION OF TOTAL ACCOUNTS...................5     │
│  6  START POSITION OF NET INCOME ACCOUNT...............5     │
│  7  SUPPRESS ZERO BALANCES..............(Y/N)..........Y     │
│                                                              │
│  8  DO YOU WISH TO PRINT AT BOTTOM OF EACH PAGE OF           │
│  FINANCIAL STATEMENTS. [SEE ACCOUNTANT'S COMPILATION         │
│     REPORT]:............................(Y/N)...........N    │
└──────────────────────────────────────────────────────────────┘
```

```
    9   "CONDENSE" CHART OF ACCOUNTS ON FINANCIAL
        STATEMENTS FOR MATCHING MAIN ACCOUNT
        NUMBERS.........................(Y/N)..........Y

    SELECT:

    [ESC] TO EXIT / [PAGE UP] NEXT SYSTEM RECORD
```

STEP 5:   If you are making changes to an existing record, type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. If necessary, consult the guidelines for data entry explained below. If you are setting up this record for the first time follow the guidelines below.

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
1. INCOME STATEMENT TITLE	Type up to 40 alphanumeric characters. Type <**1**> (for line 1), and press <**ENTER**>. Type the title you want to appear on your company's income statements, and press <**ENTER**>.
2. BALANCE SHEET TITLE	Type up to 40 alphanumeric characters. Type <**2**> (for line 2) and press <**ENTER**>. Type the title you wish to appear on your company's balance sheet, and press <**ENTER**>. **NOTE:** The start positions requested on lines 3 through 6 refer to the print positions (in spaces) from the left margin for these accounts. Any of these accounts can be printed at the left margin, or be indented up to 5 spaces. The specified positions are reflected on both the Income Statement and Balance Sheet.
3. START POSITION OF TITLE ACCOUNTS	Type <**1**>, <**2**>, <**3**>, <**4**>, or <**5**>. Type <**3**> (for line 3), and press <**ENTER**>. Type the number identifying the start position of the title accounts, and press <**ENTER**>. The program defaults to "3", for indent 3 spaces, if just the <**ENTER**> key is pressed.
4. START POSITION OF POSTING ACCOUNTS	Type <**1**>, <**2**>, <**3**>, <**4**>, or <**5**>. Type <**4**> (for line 4), and press <**ENTER**>. Type the number identifying the start position of the total accounts, and press <**ENTER**>. The program defaults to "3", for indent 3 spaces, if just the <**ENTER**> key is pressed.
5. START POSITION OF TOTAL ACCOUNTS	Type <**1**>, <**2**>, <**3**>, <**4**>, or <**5**>. Type <**5**> (for line 5), and press <**ENTER**>. Type the number identifying the start position of the total accounts, and press <**ENTER**>. The program defaults to "3", for indent 3 spaces, if just the <**ENTER**> key is pressed.
6. START POSITION OF NET INCOME ACCOUNT	Type <**1**>, <**2**>, <**3**>, <**4**>, or <**5**>. Type <**6**> (for line 6), and press <**ENTER**>. Type the number identifying the start position of the next income account, and press <**ENTER**>. The program defaults to "3", for indent 3 spaces, if just the <**ENTER**> key is pressed.
7. SUPPRESS ZERO BALANCES	Type <**Y**> or <**N**>. Type <**7**> (for line 7), and press <**ENTER**>. Type: <**Y**>(YES), and press <**ENTER**> if accounts with zero (0.00) balances are not included in your financial reports. Or <**N**>(NO), and press <**ENTER**> if you want to include accounts with zero (0.00) balances in your financial reports.

8. DO YOU WISH TO PRINT
    AT BOTTOM OF EACH PAGE
    OF FINANCIAL
    STATEMENTS [SEE
    ACCOUNTANT'S
    COMPILATION REPORT]
	Type <**Y**> or <**N**>.
	Type <**8**> (for line 8), and press <**ENTER**>. Type: <**Y**>(YES), and press <**ENTER**> if this statement is to appear at the bottom of each page of the financial statements.
	<**N**>(NO), and press <**ENTER**> if you do not want this statement to appear at the bottom of each page of the financial statements.

9. "CONDENSE" CHART OF
    ACCOUNTS ON FINANCIAL
    STATEMENTS FOR
    MATCHING MAIN ACCOUNT
    NUMBERS.
	Type <**Y**> or <**N**>.
	Type <**9**> (for line 9), and press <**ENTER**>. Type: <**Y**>(YES), and press <**ENTER**> if you want to condense the chart of accounts on financial statements for matching main account numbers.
	<**N**>(NO), and press <**ENTER**> if you do not want to condense the chart of accounts on financial statements for matching main account numbers.
	The main account number is the first four digits of the account number.

STEP 6:   When all information is satisfactory, press:
               <**PAGE UP**> to go to the next System Record.
               <**UP-ARROW**> to return to the System Information File Maintenance Menu.
               <**ESC**> to exit to the monitor.

3.5.7 SPECIAL OPERATING PERCENTAGES

This section presents instructions for specifying the special operating percentages used by the system to generate an income statement that uses units (memo accounts) to arrive at the ratios. Generally, the income statement bases its ratios against total dollar sales.

Special operating percentages can be changed at any time (from dollar base to a unit base) to produce special income statements. Of course, memo accounts must be present in the system, and postings must be made to them in order to produce accurate ratios based on unit volume.

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". The authorization code is a security code which limits access to the files. The program displays the System Information File submenu.

STEP 4:   From the **SYSTEM INFORMATION FILE MENU**, select <**7**> **SPECIAL OPERATING PERCENTAGES** and press <**ENTER**>. The program displays the following prompt for data entry (or alteration):

```
SYSTEM INFORMATION FILE MAINTENANCE

SPECIAL OPERATING PERCENTAGES

HOW DO YOU WANT TO BASE YOUR COMPANY PERCENTAGES (1/2/3)? 1
    (1) TOTAL DOLLAR SALES (INCLUDES CROSS RATIO)
    (2) SELECTED MEMO (VOLUME) SALES ACCOUNTS
    (3) SELECTED SERIES OF MEMO (VOLUME) SALES ACCOUNTS

IS EVERYTHING OK [Y/N]?
```

STEP 5:   Type <**1**> and press <**ENTER**>, if you want to base the ratios in the income statement on total dollar sales. Continue to STEP 6.

               Type <**2**> and press <**ENTER**>, if you want to base the ratios in the income statement on memo (volume) sales accounts. Skip to STEP 7.

               Type <**3**> and press <**ENTER**>, if you want to base the ratios in the income statement on a series of memo (volume) sales accounts. Skip to STEP 7.

STEP 6:   If <**1**> is selected in STEP 5, and the <**ENTER**> key is pressed, the program prompts: "IS EVERYTHING OK?".

               Type <**N**>(NO) and press <**ENTER**> to re-enter this information. The program returns to the prompt for specifying the base for percentages (STEP 5).

               Type <**Y**>(YES) and press <**ENTER**> to complete this procedure. The program returns to the System Information File submenu.

STEP 7:   If <**2**> or <**3**> has been selected in STEP 5 and the <**ENTER**> key is pressed the program prompts: "(3) STARTING MEMO ACCOUNT NUMBER:".

               Type the starting memo account number, and press <**ENTER**>. The starting memo account number must correspond to the range of memo accounts set up in the Chart of Accounts. If it does not, the screen displays a message indicating the range of memo accounts presently set up in the Chart of Accounts and prompts for re-entry of the starting memo account number.

STEP 8:   When the starting memo account number has been entered and the <**ENTER**> key is pressed, the program prompts: "(4) ENDING MEMO ACCOUNT NUMBER:". Type the ending memo account number and press <**ENTER**>.

STEP 9:   When the ending memo account number is entered, the program prompts: "DO YOU WISH TO SHIFT THE DECIMAL (Y/N)?:"

               Type <**Y**>(YES) and press <**ENTER**> if you want to shift the decimal.
               Type <**N**>(No) and press <**ENTER**> if you do not want to shift the decimal. Skip to STEP 11.

STEP 10:   If <**Y**>(YES) has been typed in step 9 and the <**ENTER**> key is pressed, the program prompts:

"(6) HOW DO YOU WISH TO SHIFT (1/2)
 (1) ONE PLACE TO THE LEFT
 (2) TWO PLACES TO THE LEFT"

Type <**1**> and press <**ENTER**> if you want to shift the decimal one place to the left.
Type <**2**> and press <**ENTER**> if you want to shift the decimal two places to the left.

STEP 11:   When selection is made, the program prompts: "IS EVERYTHING OK?" Type <**N**>(NO) and press <**ENTER**> to re-enter this information. The program returns to the prompt for specifying the base for percentages (STEP 5). Type <**Y**>(YES) and press <**ENTER**> to complete this procedure. The program returns to the System Information File submenu.

3.5.8   OPTIONAL UNDERLINING FOR FINANCIAL STATEMENTS

This section presents instructions for setting up optional underling instruction which affect the appearance of your financial reports. Follow these steps to set up, or change the optional underlining codes:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**5**> **SYSTEM INFORMATION FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the System Information File submenu.

STEP 4:   From the **SYSTEM INFORMATION FILE SUBMENU**, select <**8**> **OPTIONAL UNDERLINING FOR FINANCIAL REPORTS** and press <**ENTER**>. The program displays the following prompts for specification (or alteration):

```
SYSTEM INFORMATION FILE MAINTENANCE

   (A) USE FORMAT CODE 16"S FOR SINGLE UNDERLINING
       AND FORMAT CODE 17"S FOR DOUBLE UNDERLINING
                         OR
   (B) USE FORMAT CODE 10"S FOR ALL UNDERLINING

SELECT:

[ESC] TO EXIT / [PAGE UP] NEXT SYSTEM RECORD
```

STEP 5:   Type <**A**> and press <**ENTER**> if you want account records with format codes of 16 to print with single underlining and format codes of 17 to print with double underlining. Type <**B**> and press <**ENTER**> if you want account records with the format code of 10 to print with continuous single underlining.

STEP 6:   When selection in made, press:
<**PAGE UP**> to go to the next System Record.
<**UP-ARROW**> to return to the System Information File Maintenance Menu.
<**ESC**> to exit to the monitor.

3.6   STANDARD ENTRIES FILE MAINTENANCE

This section presents instructions for adding, changing, deleting, and suppressing standard postings in the Standard Entries File. If your company has particular transactions that are constant over several fiscal periods, then setting up a standard transaction can greatly facilitate the posting process by eliminating time consuming entry of data.

For example, a rental payment is the same every month. Likewise the receipt of rent for rental property is the same each month. Another example is money reserved each month for the depreciation of a company vehicle. These postings are constant for each financial period, and setting up a standard entry record can ensure their inclusion in all period financial statements. Some standard transactions may be processed quarterly, or even less frequently. Such transactions may still be set up in the file, "suppressed" manually during those financial periods they do not apply, and then activated when they do apply. Follow these STEPS to access the Standard Entries selection menu:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**6**> **STANDARD ENTRY FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   The program displays the selection menu:

```
┌─────────────────────────────────────────────────────┐
│ STANDARD TRANSACTIONS FILE MAINTENANCE              │
│                                                     │
│   (1) ADD TRANSACTIONS                              │
│   (2) CHANGE TRANSACTIONS                           │
│   (3) DELETE TRANSACTIONS                           │
│   (4) SUPPRESS TRANSACTIONS                         │
│   (6) LIFT SUPPRESSION                              │
│                                                     │
│       [ESC] TO EXIT                                 │
│                                                     │
│ SELECT:                                             │
└─────────────────────────────────────────────────────┘
```

Make your selection, type <**1**>, <**2**>, <**3**>, <**4**>, press <**ENTER**> and follow the appropriate instructions below.

3.6.1 ADD STANDARD TRANSACTIONS

This section presents instructions for adding a standard transaction to the Standard Transaction File. To completely enter a standard transaction record you need to know:

a)   the transaction number you will assign to the standard transaction and use to identify the transaction record in all future processing;
b)   the description ("rent", "vehicle depreciation", etc.) which defines the purpose of the standard transaction;
c)   the General Ledger account number to which the standard transaction is to be allocated;
d)   and any additional General Ledger account number(s) to which the transaction will be distributed.

Follow these steps to add a new standard transaction:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**6**> **STANDARD ENTRY FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the Standard Transaction File Maintenance Menu on the screen.

STEP 4:   From the **STANDARD TRANSACTION FILE MAINTENANCE MENU**, select <**1**> **ADD TRANSACTIONS** and press <**ENTER**>.

STEP 5:   The program prompts for entry of the standard transaction number. Type the transaction number you will use to identify this record in all future processing, and press <**ENTER**>.

If you enter the number of an existing record, the program displays this message: "A STANDARD TRANSACTION BY THIS NUMBER ALREADY EXISTS PRESS ENTER TO CONTINUE".

When the <**ENTER**> key is pressed, the program prompts for entry of the standard transaction number. Press the <**UP-ARROW**> key to return to the Standard Transactions File Maintenance Menu.

STEP 6:   When entry is made, the program presents the following record for data entry:

```
┌─────────────────────────────────────────────────────────┐
│          *STANDARD TRANSACTIONS FILE MAINTENANCE*        │
│                         *ADDING RECORDS*                 │
│ (1) STANDARD TRANSACTION NUMBER....................: 32  │
│ (2) STANDARD TRANSACTION DESCRIPTION...............:     │
│ (3) ALLOCATION ACCOUNT NUMBER......................:     │
│ (4) AMOUNT TO BE ALLOCATED.........................:     │
└─────────────────────────────────────────────────────────┘
```

Type the information called for, line for line. Press <**ENTER**> following each entry to advance the cursor to the next line.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND/ENTER:
(2) STANDARD TRANSACTION	Type up to 25 alphanumeric characters.

	DESCRIPTION	Type the description of the standard transaction, and press <**ENTER**>. You may use up to 25 characters/spaces to complete the description.
(3)	ALLOCATION ACCOUNT NUMBER	Type six numeric characters. Type the General Ledger account number to which the standard transaction will be allocated, and press <**ENTER**>. For example, you may want to credit the Cash Account for a Rent Payment. This would be the allocation account number. Then on lines 5 through 20, you may debit up to sixteen rent expense accounts. These would be the disbursements. Do not type any separating punctuation when typing this number, the program formats the number (XXXX-XX) upon entry.
(4)	AMOUNT TO BE ALLOCATED	Type up to seven numeric characters. Type the dollar amount of this standard transaction, and press <**ENTER**>. Use up to seven numeric characters when specifying this dollar amount. The amount entered on this line is assumed to be a credit. If the amount is preceded by a minus "-" sign, it is a debit. Likewise, the distribution amount (Lines 5 through 20) is assumed to be a debit. If the distribution amount is preceded by a minus "-" sign, it is a credit. All debits and credits must be in balance before another transaction can be entered. Do not type the decimal point, the program inserts the decimal point upon entry.

STEP 7:   When these entries are complete, the program displays the following distribution lines for entry:

```
              *STANDARD TRANSACTIONS FILE MAINTENANCE*
                                   *ADDING RECORDS*

    (1)  STANDARD TRANSACTION NUMBER.............32
    (2)  STANDARD TRANSACTION DESCRIPTION........RENT
    (3)  ALLOCATION ACCOUNT NUMBER...............5040 01 CASH
    (4)  AMOUNT TO ALLOCATED.....................1800.00

    DISTRIBUTION ACCOUNT DESCRIPTION
      ACCT.NO       AMOUNT                ACCT.NO        AMOUNT
    ( 5)                                (13)
    ( 6)                                (14)
    ( 7)                                (15)
    ( 8)                                (16)
    ( 9)                                (17)
    (10)                                (18)
    (11)                                (19)
    (12)                                (20)
```

These lines permit the distribution of the allocated amount to as many as sixteen different General Ledger accounts. For example, if you have a large reserved fund for depreciation, the amount can be distributed to twenty different accounts; perhaps twenty different types of equipment, each depreciating at a different rate.

With the cursor at line 5, type the first General Ledger account number to which you want to distribute part (or all) of the allocated amount and press <**ENTER**>. The description of this account is displayed on the screen.

Type six numeric characters. Do not type any separating punctuation when typing the General Ledger account number; the program formats the number (XXXX-XX) upon entry.

Type the amount you want to distribute to this account and press <**ENTER**>. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the decimal is inserted upon entry.

Continue to distribute the allocated amount in this manner until the entire amount has been distributed.

STEP 8:   When the distribution amount is equal to the allocated amount, the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**> if you want to make any changes to this record. The "SELECT:" prompt appears on the screen. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

NOTE: Line 1, the Standard Transaction Number cannot be changed. If the Standard Transaction Number is an error, the entire record must be deleted.

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. The program prompts for entry of a standard transaction number. You may continue to add new standard transaction records. Press the <**UP-ARROW**> key if you want to return to the Standard Transactions File Maintenance Menu.

NOTE: If the distribution is out of balance, the program displays the following message:

"DISTRIBUTION OUT OF BALANCE -- PRESS ENTER TO CONTINUE"

Review the distribution amounts, and when the error is located, press the <**ENTER**> key. The "SELECT:" prompt appears on the screen. Type the line number you want to adjust and press <**ENTER**>. Type the General Ledger account number and press <**ENTER**>. Type the new amount and press <**ENTER**>.

3.6.2 CHANGE STANDARD TRANSACTIONS

This section presents instructions for changing existing standard transactions. Follow these STEPS to perform this procedure:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**6**> **STANDARD ENTRY FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the Standard Transactions File Maintenance Menu on the screen.

STEP 4:   From this menu select <**2**> **CHANGE TRANSACTIONS** and press <**ENTER**>.

STEP 5:   The program prompts for entry of the standard transaction number. Type the transaction number identifying the record you want to change and press <**ENTER**>. Type the <**UP-ARROW**> key if you want to return to the Standard Transactions File Maintenance Menu.

STEP 6:   When the transaction number is typed and the <**ENTER**> key pressed, the program displays the record and prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**> if you want to make changes to this record.
Type <**Y**>(YES) and press <**ENTER**> if you do not want to make changes to this record. The program returns to the prompt for a standard transaction number.

STEP 7:   When <**N**>(NO) is typed and the <**ENTER**> key is pressed, the "SELECT:" prompt appears. Type the line number of the information you want to change, and press <**ENTER**>. Type the new information and press <**ENTER**>.

NOTE: Line 1, the Standard Transaction Number cannot be changed. If the Standard Transaction Number is in error, the entire record must be deleted.

If you alter the allocation, or distribution amounts and the distributed amount is no longer equal to the allocated amount, the program displays this message:
"DISTRIBUTION OUT OF BALANCE -- PRESS ENTER TO CONTINUE"

If this message appears, review your entries and then press the <**ENTER**> key. Type the line number of the information that needs to be changed, and press <**ENTER**>. Type the General Ledger account number and press <**ENTER**>. Type the new distribution amount and press <**ENTER**>.

```
        *STANDARD TRANSACTIONS FILE MAINTENANCE*
                                CHANGING RECORDS
 (1) STANDARD TRANSACTION NUMBER.............32
 (2) STANDARD TRANSACTION DESCRIPTION........RENT
 (3) ALLOCATION ACCOUNT NUMBER...............5040-01 CASH
 (4) AMOUNT TO BE ALLOCATED..................1,800.00
     DISTRIBUTION ACCOUNT       RENTAL BUILDING; FAIRPORT
        DESCRIPTION
     ACCT. NO.     AMOUNT        ACCT. NO.     AMOUNT
 5)  5041-01      900.00      13)
 6)                           14)
 7)                           15)
 8)                           16)
 9)                           17)
10)                           18)
```

```
         11)                         19)
         12)                         20)
                                     ALLOCATION:   1,800.00
                                     DISTRIBUTIONS:   900.00

      DISTRIBUTION OUT OF BALANCE
      PRESS "ENTER" TO CONTINUE
```

When the change has been made, the program prompts: "IS EVERYTHING OK". Type <**N**>(NO) and press <**ENTER**> to make changes to this record. Type <**Y**>(YES) and press <**ENTER**> if you want to continue. The program returns to the prompt for a standard transaction number. You may continue to change Standard Transaction records. Press the <**UP-ARROW**> key if you want to return to the Standard Transactions File Maintenance Menu.

3.6.3 DELETE STANDARD TRANSACTIONS

This section presents instructions for marking standard transaction records for deletion. The procedure described here exempts the record from future processing, but does not physically remove it from the file. Deleted standard transaction numbers can be reused for a new transaction. Follow these STEPS to mark a standard transaction record for deletion:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**6**> **STANDARD ENTRY FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the Standard Transactions File Maintenance Menu on the screen.

STEP 4:   From this menu select <**3**> **DELETE TRANSACTIONS** and press <**ENTER**>.

STEP 5:   The program prompts for entry of a standard transaction number. Type the transaction number identifying the record you want to mark for deletion, and press <**ENTER**>. Press the <**UP-ARROW**> key if you want to return to the Standard Transaction File Maintenance Menu.

STEP 6:   When the transaction number is entered, the program displays the record and prompts: "ARE YOU SURE YOU WANT TO DELETE THIS RECORD?".

                Type <**N**>(NO) and press <**ENTER**>, if you do not want to mark this record for deletion. The program returns to the prompt for a standard transaction number. Type <**Y**>(YES) and press <**ENTER**>, if you want to mark this record for deletion.

STEP 7:   When <**Y**>(YES) is entered, the program displays the following message and prompts:

                "RECORD MARKED FOR DELETION -- PRESS "ENTER" TO CONTINUE"

                Press the <**ENTER**> key. The program returns to the prompt for a standard transaction number. You may mark additional standard transaction records for deletion by repeating this procedure, or return to the Standard Transaction File Maintenance Menu by pressing the <**UP-ARROW**> key.

3.6.4 SUPPRESS STANDARD TRANSACTIONS

This section presents instructions for suppressing a standard transaction. Accounts may have regular payments or disbursements that are not made in every financial period but instead, in some multiple of the standard financial period. In other words, some transactions are not completely standard. Particular accounts may receive money only quarterly. Such accounts may still be entered in the Standard Transactions file, but during the period in which you do not want to post transactions they are marked for suppression. For the financial period in which the transaction is posted, you must remove the suppression. Follow these steps to suppress a standard transaction record:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**6**> **STANDARD ENTRY FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the Standard Transaction File Maintenance Menu on the screen.

STEP 4:   From this menu select <**4**> **SUPPRESS TRANSACTIONS** and press <**ENTER**>.

STEP 5:   The program prompts for entry of a standard transaction number. Type the transaction number identifying the record, you want to suppress and press <**ENTER**>. Press the <**UP-ARROW**> key if you want to return to the **Standard Transaction File Maintenance Menu.**

STEP 6:   When the transaction number is typed and the <**ENTER**> key pressed, the program displays the record and prompts: "RECORD MARKED FOR SUPPRESSION -- PRESS "ENTER" TO CONTINUE"

STEP 7:   Press <**ENTER**> and the screen prompts: "IS EVERYTHING OK?".

Type <**N**> (NO) and press <**ENTER**> to make any changes to this record. The "SELECT:" prompt appears on the screen. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

Type <**Y**> (YES) and press <**ENTER**> to continue. The program returns to the prompt for a standard transaction number. You may continue to suppress transaction records by repeating this procedure, or return to the Standard Transactions File Maintenance Menu by pressing the <**UP-ARROW**> key.

3.6.5 LIFT SUPPRESSION FOR A STANDARD TRANSACTION

This section presents instructions for lifting the suppression from a standard transaction. Follow this procedure when you want to activate the standard transaction record for the particular financial period in which it is posted. Follow these steps to lift the suppression from a standard transaction record:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**6**> **STANDARD ENTRY FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the Standard Transactions File Maintenance Menu on the screen.

STEP 4:   From this menu, select <**5**> **LIFT SUPPRESSION** and press <**ENTER**>.

STEP 5:   The program prompts for a standard transaction number. Type the transaction number identifying the record you want to change, and press <**ENTER**>. Press the <**UP-ARROW**> key if you want to return to the Standard Transactions File Maintenance Menu.

STEP 6:   Press <**ENTER**> and the program prompts: "IS EVERYTHING OK?".

Type <**N**> (NO) and press <**ENTER**>, if you want to make any changes. The "SELECT:" prompt appears. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

Type <**Y**> (YES) and press <**ENTER**> to continue. The program returns to the prompt for a standard transaction number. You may continue to lift the suppression from additional records, by repeating this procedure, or return to the Standard Transaction File Maintenance Menu by pressing the <**UP-ARROW**> key.

3.7 EMPLOYEE MASTER FILE MAINTENANCE

This section presents instructions for adding new records to the Employee Master File, and changing or deleting existing records in the Employee Master File.

Each record in this file has two parts (or "pages") and contains data on one employee. The data in the first part of the record includes the employee's identification number, name and address, social security number, and tax and pension plan status.

The data in the second part of the record is wage information; it contains gross wages by the quarter and both quarter-to-date (QTD) and year-to-date (YTD) system-maintained figures and FICA, federal, state, and county withholding tax, as well as other pertinent wage and tax information.

From the Employee Master File submenu, you may also select to print an Employee Master List, and

make inquiries concerning the contents of the file. Follow these steps to access the Employee Master File Maintenance Menu:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**7**> **EMPLOYEE MASTER FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The Employee File Maintenance Menu is displayed on the screen:

```
MAINTAIN - EMPLOYEE MASTER FILE MAINTENANCE

   (1) ADD      A NEW RECORD
   (2) CHANGE   AN EXISTING RECORD
   (3) DELETE   AN EXISTING RECORD

SELECT:
         [ESC] TO EXIT
```

Make your selection, type a number <**1**> through <**6**>, press <**ENTER**> and follow the appropriate instructions below:

3.7.1 ADD RECORDS

This section presents instructions for adding a record to the Employee Master File. A great deal of information must be assembled to successfully complete this record. You need to know:

a)   the employee's full first and last name

b)   the employee's home address

c)   the employee's social security number

d)   the W-2 state abbreviation, and local code

e)   the employee type (coded prompts provided)

f)   the pension plan status for this employee

g)   comprehensive wage/salary information including:

h)   quarterly gross wages; quarter-to-date FICA; quarter-to-date and year-to-date federal, state, county withholding; tips; other deductions; sick pay; EIC; and other information.

Your Computone Dealer can provide you with "Input Sheets" which permit the recording of information in the appropriate entry order, which can speed the entry process. Follow these steps to add a new employee record to the Employee Master File.

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**7**> **EMPLOYEE MASTER FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The **EMPLOYEE FILE MAINTENANCE MENU** is displayed on the screen.

STEP 4:   From this menu, select <**1**> **ADD RECORDS** and press <**ENTER**>.

STEP 5:   The program prompts for the employee number. Type the employee number you will use, to identify this employee record, in all future processing and press <**ENTER**>.

STEP 6:   When the employee number is entered, the program displays the first page of the employee record for data entry:

```
   *EMPLOYEE MASTER FILE MAINTENANCE     ADDING RECORDS

   EMPLOYEE NUMBER..........:12
   (1) FIRST NAME...........:
   (2) LAST NAME............:
   (3) ADDRESS LINE 1.......:
   (4) ADDRESS LINE 2.......:
   (5) ZIP CODE............:
   (6) SOCIAL SECURITY #....:
```

```
┌─────────────────────────────────────────────────────┐
│  (7)  W-2 STATE.............:                        │
│  (8)  W-2 LOCAL.............:                        │
│  (9)  PENSION PLAN(Y/N)....:                         │
│  (10) EMPLOYEE TYPE........:                         │
└─────────────────────────────────────────────────────┘
```

Enter this information, line for line. Press <**ENTER**> after each line to advance the cursor to the next entry line.

Follow these guidelines when making your entries:

(1) FIRST NAME	Type up to 15 characters. Type the first name of the employee and press <**ENTER**>. Use up to 15 characters/spaces to complete this entry.
(2) LAST NAME	Type up to 15 characters. Type the last name of the employee and press <**ENTER**>. Use up to 15 characters/spaces to complete this entry.
(3) ADDRESS LINE 1	Type up to 25 alphanumeric characters. Type the street address for this employee and press <**ENTER**>. Use up to 25 characters/spaces to complete your entry.
(4) ADDRESS LINE 2	Type up to 20 alphanumeric characters. Type the second line of the employee's address (usually including city and state), and press <**ENTER**>. Use up to 20 alphanumeric characters to complete your entry.
(5) ZIP CODE	Type 6 numeric characters. Type the zip code corresponding to the employee address, and press <**ENTER**>.
(6) SOCIAL SECURITY #	Type 9 numeric characters. Type the social security number for this employee and press <**ENTER**>. Type nine numeric characters. Do not type any separating punctuation, the program formats the social security number (XXX-XX-XXXX) upon entry.
(7) W-2 STATE	Type 2 numeric characters. Type the two character post office state abbreviation, and press <**ENTER**>.
(8) W-2 LOCAL	Type 6 numeric characters. Type the six character local (city) code and press <**ENTER**>.
(9) PENSION PLAN	Type <**Y**> or <**N**>. Type <**Y**>(YES), and press <**ENTER**> if this employee has a company pension plan. Type <**N**>(NO), and press <**ENTER**> is this employee does not have a company sponsored pension plan.
(10) EMPLOYEE TYPE	Type <**1**>,<**2**>,<**3**>, or <**4**>. When entry on line 9 is complete, the following prompts: 1 REGULAR 2 FAMILY 3 TIPS/MEALS 4 1099/MISC Type <**1**>, and press <**ENTER**> if this employee is a regular employee. Type <**2**>, and press <**ENTER**> if this employee has a family. Type <**3**>, and press <**ENTER**> if this employee has tips and meals recorded as part of his/her salary. Type <**4**>, and press <**ENTER**> if this employee is temporary and/or does not fall into one of the categories presented (1099 employee).

STEP 7:   When these entries are complete, the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**>, to correct any of the information you have just entered. The "SELECT:" prompt appears. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

Type <**Y**>(YES) and press <**ENTER**> to continue. The program presents the second page of the employee record for data entry. The second part of each record contains payroll and tax records:

```
╔═══════════════════════════════════════════════════════════════╗
║ EMPLOYEE MASTER FILE MAINTENANCE          ADDING RECORDS       ║
║                                                               ║
║ EMPLOYEE NUMBER...............:12   HENRY            MACK      ║
║   (1) 1ST QTR GROSS...........:       (14) QTD TIPS OVER MIN...:║
║   (2) 2ND QTR GROSS...........:       (15) YTD FICA............:║
║   (3) 3RD QTR GROSS...........:       (16) YTD FWT.............:║
║   (4) 4TH QTR GROSS..........:        (17) YTD SWT.............:║
║   (5) QTD FICA................:       (18) YTD CWT.............:║
╚═══════════════════════════════════════════════════════════════╝
```

```
┌──────────────────────────────────────────────────────────────────────┐
│   (6) QTD FWT.................:     (19) YTD TIPS.............:          │
│   (7) QTD SWT.................:     (20) YTD OTHER DEDUCT....:          │
│   (8) QTD CWT.................:     (21) YTD NON TAX PAY.....:          │
│   (9) QTD TIPS................:     (22) YTD SICK PAY........:          │
│  (10) QTD OTHER DEDUCT........:     (23) YTD EIC.............:          │
│  (11) QTD SICK PAY............:     (24) YTD ALLOC TIPS......:          │
│  (12) QTD SICK PAY............:     (25) YTD TIPS OVER MIN...:          │
│  (13) QTD EIC.................:                                         │
│                                                                        │
│   TYPE THE UP ARROW IF ALL FIELDS ARE ZERO                             │
└──────────────────────────────────────────────────────────────────────┘
```

STEP 8:   Type the information called for line for line. Press <**ENTER**> after each entry to advance the cursor to the next line. If you want to enter "0.00" (zero) balances for the entire record, press the <**UP-ARROW**> key.   Otherwise, follow these guidelines when making your entries.

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) 1ST QTR GROSS	Type up to 9 numeric characters. Type the total gross compensation earned by this employee during your company's first quarter, and press <**ENTER**>. See "* NOTE".
(2) 2ND QTR GROSS	Type up to 9 numeric characters. Type the total gross compensation earned by this employee during your company's second quarter, and press <**ENTER**>. See "* NOTE".
(3) 3RD QTR GROSS	Type up to 9 numeric characters. Type the total gross compensation earned by this employee during your company's third quarter, and press <**ENTER**>. See "* NOTE".
(4) 4TH QTR GROSS	Type up to 9 numeric characters. Type the total gross compensation earned by this employee during your company's third quarter, and press <**ENTER**>. See "* NOTE".
(5) QTD FICA	Type up to 7 numeric characters. Type the total FICA (social security) wages for this employee for the present quarter, and press <**ENTER**>. See "* NOTE".
(6) QTD FWT	Type up to 7 numeric characters. Type the total quarter-to-date federal withholding tax withheld for this employee, and press <**ENTER**>. See "* NOTE".
(7) QTD SWT	Type up to 7 numeric characters. Type the total quarter-to-date state withholding tax withheld for this employee, and press <**ENTER**>. See "* NOTE".
(8) QTD CWT	Type up to 7 numeric characters. Type the total quarter-to-date city (or local) withholding tax withheld for this employee, and press <**ENTER**>. See "* NOTE".
(9) QTD TIPS	Type up to 7 numeric characters. Type the total quarter-to-date tips received by this employee as part of his/her compensation, and press <**ENTER**>. See "* NOTE".
(10) QTD OTHER DEDUCT	Type up to 7 numeric characters. Type the total quarter-to-date deductions which have not already been entered for this employee (insurance, savings bonds, etc.), and press <**ENTER**>. See "* NOTE".
(11) QTD NON TAX PAY	Type up to 7 numeric characters. Type the total quarter-to-date non-taxable pay received by this employee, and press <**ENTER**>. See "* NOTE".
(12) QTD SICK PAY	Type up to 7 numeric characters. Type the total quarter-to-date sick pay received by this employee, and press <**ENTER**>. See "* NOTE".
(13) QTD EIC	Type up to 7 numeric characters. Type the total quarter-to-date earned income credits earned by this employee, and press <**ENTER**>. See "* NOTE".
(14) QTD TIPS OVER MIN	Type up to 7 numeric characters. Type the total quarter-to-date tips over the minimum earned by this employee as part of his/her compensation, and press <**ENTER**>. See "* NOTE".
(15) YTD FICA	Type up to 7 numeric characters. Type the total year-to-date FICA (social security) wages for this employee, and press <**ENTER**>. See "* NOTE".
(16) YTD FWT	Type up to 7 numeric characters. Type the total year-to-date federal withholding tax withheld for this employee, and press <**ENTER**>. See "* NOTE".
(17) YTD SWT	Type up to 7 numeric characters. Type the total year-to-date state withholding tax withheld for this employee, and press <**ENTER**>. See "* NOTE".

(18) YTD CWT	Type up to 7 numeric characters. Type the total year-to-date city (or local) withholding tax withheld for this employee, and press <**ENTER**>. See "* NOTE".
(19) YTD TIPS	Type up to 7 numeric characters. Type the total year-to-date tips earned by this employee as part of his/her compensation, and press <**ENTER**>. See "* NOTE".
(20) YTD OTHER DEDUCT	Type up to 7 numeric characters. Type the total year-to-date deductions that have not already been entered (insurance, savings bonds, etc.), and press <**ENTER**>. See "* NOTE".
(21) YTD NON TAX PAY	Type up to 7 numeric characters. Type the total year-to-date non taxable pay for this employee, and press <**ENTER**>. See "* NOTE".
(22) YTD SICK PAY	Type up to 7 numeric characters. Type the total year-to-date sick pay for this employee, and press <**ENTER**>. See "* NOTE".
(23) YTD EIC	Type up to 7 numeric characters. Type the total year-to-date earned income credits for this employee, and press <**ENTER**>. See "* NOTE".
(24) YTD ALLOC TIPS	Type up to 7 numeric characters. Type the total year-to-date allocated tips, and press <**ENTER**>. See "* NOTE".
(25) YTD TIPS OVER MIN	Type up to 7 numeric characters. Type the total year-to-date tips over minimum earned by this employee as part of his/her regular compensation, and press <**ENTER**>. See "* NOTE".

* NOTE: If you do not want to specify an amount here, press the <**ENTER**> key. A 0.00 (zero) balance is entered. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.

STEP 9:   When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**>, to change any of the information you have entered. Type the line number, of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

Type <**Y**>(YES) and press <**ENTER**> to continue. The program returns to the prompt for an employee number. Continue to add another employee record by repeating this procedure, or return to the Employee Master File Maintenance Menu by pressing the <**UP-ARROW**> key.

3.7.2   CHANGE EMPLOYEE MASTER FILE RECORDS

This section presents instructions for changing an existing employee record, or simply accessing a record to review its contents. Changes can be made at any time.

Follow these steps to change an existing employee record:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**7**> **EMPLOYEE MASTER FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   From the **EMPLOYEE MASTER FILE MAINTENANCE MENU**, select <**2**> **CHANGE EMPLOYEE MASTER FILE RECORDS** and press <**ENTER**>.

STEP 5:   The program prompts for entry of an employee number. Type the number identifying the employee record, you wish to change (or review) and press <**ENTER**>.

STEP 6:   The program displays the following employee record selection menu:

```
EMPLOYEE MASTER FILE MAINTENANCE      CHANGING RECORDS

EMPLOYEE NUMBER..............:32    HENRY       MACK


  (1) NAME AND ADDRESS MASTER
  (2) EMPLOYEE TOTALS MASTER
  (3) NEXT RECORD

      PRESS UP-ARROW TO RETURN TO SELECTION
```

```
┌─────────────────────────────────────────────────────────┐
│  SELECT:                                                 │
└─────────────────────────────────────────────────────────┘
```

Type <**1**> and press <**ENTER**>, to review or make changes to the first page of the employee record, (containing name, address, social security number, W-2 and pension information).

Type <**2**> and press <**ENTER**>, to review or make changes to the second page of the employee record (containing period totals).

Type <**3**> and press <**ENTER**>, to access another record. The program returns to the prompt for an employee number.
Press the <**UP-ARROW**> key, if you wish to return to the **EMPLOYEE MASTER FILE MAINTENANCE MENU.**

STEP 7:   If you have typed <**1**> or <**2**> in step 5 and pressed <**ENTER**>, the program displays that page of the employee record, and prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**> to make changes to this page of the record. Type the line number of the information you wish to change and press <**ENTER**>. Then type the new information, and press <**ENTER**>.

Type <**Y**>(YES) and press <**ENTER**> to continue. The program displays the "SELECT:" prompt and presents the options described in STEP 6. Press the <**UP-ARROW**> key to return to the Employee Master File Maintenance Menu.

3.7.3 DELETE EMPLOYEE MASTER FILE RECORDS

This section presents instructions for marking an employee record for deletion. When a record is marked for deletion it is exempted from future processing, but not physically removed from the file. To remove a deleted record from the file a separate procedure must be executed. See Section 3.8.4 to physically remove deleted Employee Master File records from the File.

Follow these to mark an employee record for deletion:

STEP 1:   From the **MAIN MENU** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU** select <**7**> **EMPLOYEE MASTER FILE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   From the **EMPLOYEE MASTER FILE MAINTENANCE MENU,** select <**3**> **DELETE RECORDS** and press <**ENTER**>.

STEP 5:   The program prompts for entry of an employee number. Type the number identifying the employee record, you want to mark for deletion and press <**ENTER**>.

STEP 6:   The program displays the first page of the employee record and prompts: "DO YOU WANT TO DELETE THIS RECORD?".

Type <**N**>(NO) and press <**ENTER**>, if you do not want to mark this record for deletion. The program returns to the prompt for an employee number.
Type <**Y**>(YES) and press <**ENTER**> to mark this record for deletion.

STEP 7:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program displays this message: "MARKED FOR DELETION -- PRESS ENTER TO CONTINUE"

When you press <**ENTER**> the program returns to the prompt for an employee number. Continue to mark records for deletion by repeating this process, or return to the Employee Master File Maintenance Menu by pressing the <**UP-ARROW**> key.

To remove deleted records from the file, return to the Employee Master File Maintenance Menu and select the REMOVE DELETED RECORDS FROM EMPLOYEE MASTER FILE procedure. Follow the instructions presented in Section 3.7.4.

3.8 D.O.C.S. MAINTENANCE

This section presents instructions for assigning the gross profit margin to each gross profit bucket, printing the maintenance list, and printing the D.O.C.S. worksheet.
Information set up in this file is used to generate a Daily Operating Control Report, which is a valuable management tool to view daily expenses against total daily sales.
Follow these steps to display the D.O.C.S. selection menu:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**8**> for **D.O.C.S. MAINTENANCE** and press <**ENTER**>. The program displays the D.O.C.S. Maintenance Menu:

```
            **D.O.C.S. MAINTENANCE**YOUR COMPANY NAME

    (1) D.O.C.S. MAINTENANCE
    (2) MAINTENANCE LIST
    (3) PRINT THE D.O.C.S. WORKSHEET

    (M) RETURN TO MAINTENANCE MENU
    (E) EXIT TO MONITOR

    SELECT:
```

Make you selection; type <**1**>,<**2**>, or <**3**>, press <**ENTER**> and follow the appropriate instructions below:

3.8.1 D.O.C.S. MAINTENANCE

This section presents instructions for setting up the gross profit margin figures for each bucket used for gross profit calculations. Once set up, these percentage figures cannot be changed. If you want to re-enter the profit margin figures you must reselect this procedure and enter the appropriate figure for each bucket.
Printing and completing the D.O.C.S. worksheet can facilitate entry. See Section 3.8.3 for instructions to print this entry tool. Make sure your printer is on and functioning properly before beginning. Follow these steps to execute this procedure:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**9**> **D.O.C.S. MAINTENANCE** and press <**ENTER**>.

STEP 3:   From the **D.O.C.S. MAINTENANCE MENU**, select <**1**> **D.O.C.S. MAINTENANCE** and press <**ENTER**>.

STEP 4:   The program displays the first bucket, then prompts for entry of the gross profit margin:

```
    **D.O.C.S. MAINTENANCE                    YOUR COMPANY NAME

        BUCKET 01 GROSS PROFIT MARGIN
```

Type the gross profit margin for this bucket and press <**ENTER**>. Type up to 5 numeric characters to complete your entry. Allow for two decimal places when entering percentage amounts. Do not type the decimal, the program inserts the decimal upon entry.

STEP 5:   When the gross profit margin for Bucket 1 is typed, and the <**ENTER**> key is pressed, the program prompts: "IS GROSS PROFIT MARGIN % OK?". Type <**N**>(NO) and press <**ENTER**>, to re-enter the gross profit margin percentage. Type <**Y**>(YES) and press <**ENTER**>, to continue. The program presents the next bucket and prompts for the entry of the Gross Profit Margin for Bucket 2. Continue to specify the gross profit margin for each bucket.

STEP 6:   When all entries are complete, the program prompts: "D.O.C.S. MAINTENANCE COMPLETE --- DO YOU WANT A LISTING OF D.O.C.S. MAINTENANCE?" Type <**N**>(NO) and press <**ENTER**>, if you do not want to print a listing of the buckets and corresponding gross profit margin percentages. The program returns to the File Maintenance Menu. Type <**Y**>(YES) and press <**ENTER**>, if you want to print a listing of the buckets and corresponding gross profit margin percentages. When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the print function is activated immediately. When printing is complete, the program returns to the File Maintenance Menu.

3.8.2 PRINTING D.O.C.S. MAINTENANCE LIST

This section presents instructions for printing a listing of all buckets and corresponding gross profit margin percentages. Follow these steps to print this document:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**9**> **D.O.C.S. MAINTENANCE** and press <**ENTER**>.

STEP 3:   From the **D.O.C.S. MAINTENANCE MENU**, select <**2**> for **MAINTENANCE LIST** and press <**ENTER**>. The print function is activated immediately. While printing, the program displays this message: "LISTING OF D.O.C.S. MAINTENANCE". When printing is complete, the program returns to the File Maintenance Menu.

3.8.3 PRINT D.O.C.S. WORKSHEET

This section presents instructions for printing the D.O.C.S. worksheet. The D.O.C.S. worksheet is a listing of the accounts which make up the cross ratios in each of the cross ratio buckets. After each bucket description there is a space for you to enter the gross profit margin. The worksheet allows you to do all of the preliminary work before attempting entry in Section 3.8.1. Follow these steps to print the D.O.C.S. worksheet:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**9**> **D.O.C.S. MAINTENANCE** and press <**ENTER**>.

STEP 3:   From the **D.O.C.S. MAINTENANCE MENU** select <**3**> for **PRINT THE D.O.C.S. WORKSHEET** and press <**ENTER**>. The print function is activated immediately. While printing, the program displays this message: "PRINTING D.O.C.S. WORKSHEET". When printing is complete, the program returns to the Reports and Listings Menu. Type <**M**> and press <**ENTER**> to return to the Main Menu.

3.9   FISCAL YEAR START DATE MAINTENANCE

This section presents instructions for setting up a new start date of your company's fiscal year. This procedure allows you to post to a new fiscal year before closing the previous year. Income statements then use this start date and ignore transactions prior to the start date. Therefore, year to date figures show only the current year.
If you do not enter a new date before closing the previous year, statements will reflect all transactions in the file including those of the previous year. Follow these steps to change the start date of your company's current fiscal year:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**10**> **FISCAL YEAR START DATE MAINTENANCE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When entry is made, the program displays the current fiscal year start date and prompts:

```
        **FISCAL YEAR START DATE MAINTENANCE**

FISCAL YEAR START DATE: 10/01/98

  IS DATE OK?
```

Type <**Y**>(YES) and press <**ENTER**>, if you do not wish to change the date at this time. The program returns to the File Maintenance Menu. Type <**N**>(NO) and press <**ENTER**> to change the start date.

STEP 5:   If you type <**N**> and press <**ENTER**> the program prompts: "ENTER FISCAL YEAR START DATE:". Type the new fiscal year start date and press <**ENTER**>.

Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing the date, the program formats the date upon entry. If the fiscal year start date does not precede the period ending dates set up in the System Information File, the program displays the following message:

"START DATE MUST BE LESS THAN PERIOD 1 DATE, IF PERIOD FILE IS NOT CORRECT USE FILE MAINTENANCE TO CORRECT IT, PRESS <ENTER> TO CONTINUE." Press the <**UP-ARROW**> key if you want to return to the File Maintenance Menu.

STEP 6:   When the date is typed and the <**ENTER**> key pressed, the program prompts: "IS DATE OK?". Type <**N**>(NO) and press <**ENTER**> to re-enter the date. The program returns to STEP 5. Type <**Y**>(YES) and press <**ENTER**> to continue. The program returns to the File Maintenance Menu.

3.10   PROFIT CENTER TITLES AND RATIO MAINTENANCE

This section presents instructions for adding new profit center records, and changing/deleting

existing profit center records. Ratios maintained in this file are the basis for the ratios which appear on the income statement. Follow these steps to access the selection menu:

STEP 1: From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2: From the **FILE MAINTENANCE MENU**, select <**11**> **PROFIT CENTER TITLES AND RATIO MAINTENANCE** and press <**ENTER**>. The screen displays the Profit Center Titles Menu:

```
"MAINTAIN" -- PROFIT CENTER TITLES            Version 2.02

1. ADD A NEW RECORD
2. CHANGE AN EXISTING RECORD
3. DELETE AN EXISTING RECORD
   (E) EXIT

SELECT:
```

Make your selection, type <**1**>, <**2**>, or <**3**>, press <**ENTER**>, then follow the appropriate instructions below:

3.10.1 ADD A NEW PROFIT CENTER TITLE RECORDS

This section presents instructions for adding a new record to the file of Profit Center Titles. Follow these steps to perform this procedure:

STEP 1: From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2: From the **FILE MAINTENANCE MENU**, select <**11**> **PROFIT CENTER TITLES AND RATIO MAINTENANCE** and press <**ENTER**>.

STEP 3: From the **PROFIT CENTER TITLES MENU**, select <**1**> **ADD A NEW RECORD** and press <**ENTER**>.

STEP 4: The program prompts for entry of a profit center number. Type the profit center number identifying the profit center for which you are entering a new record, and press <**ENTER**>. The program displays the record for data entry:

```
PROFIT CENTER NUMBER...............:03

1. PROFIT CENTER TITLE..............:
2. P.C. % BASE (0 DOLLAR, 1 UNIT)...:
3. START MEMO NUMBER................:
4. END MEMO NUMBER..................:
5. SHIFT DECIMAL (0=NO,1,2 PLACES)..:

PROFIT CENTER TITLE:
```

STEP 5: Type the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line. Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
1. PROFIT CENTER TITLE	Type up to 30 characters. Type the description of this profit center, and press <**ENTER**>.30 characters/spaces can be use to complete your entry.
2. P.C. % BASE (0 DOLLAR, 1, UNIT)	Type <**0**> or <**1**>. Type <**0**>, and press <**ENTER**> if you want to case special operating percentages for this profit center on dollar sales. Type <**1**> and press <**ENTER**> if you want to base special operating percentages for this profit center on unit sales.
3. START MEMO NUMBER	Type up to 4 numeric characters. Type the start memo number for this profit center and press <**ENTER**>.
4. END MEMO NUMBER	Type up to 4 numeric characters. Type the end memo number for this profit center and press <**ENTER**>.
5. SHIFT DECIMAL (0=NO,1,2 PLACES)	Type <**0**>, <**1**> or <**2**>. Type <**0**> and press <**ENTER**> if 0 (zero) decimal places are desired. Type <**1**> and press <**ENTER**> if 1 (one) decimal place is desired. Type <**2**> and press <**ENTER**> if 2 (two) decimal places are desired.

STEP 6: When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**Y**>(YES) and press <**ENTER**>, if you want to continue. The program prompts for entry of a new profit center number. Press the <**UP-ARROW**> key if you want to return to the Profit Center Titles Menu. Type <**N**>(NO) and press <**ENTER**> to make any changes to the information just entered. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. When all changes have been made, type <**R**> and press <**ENTER**> to present the next record. The

program prompts to entry of a new profit center number. Press the <**UP-ARROW**> key if you want to return to the Profit Center Titles Menu. Type <**E**> to return to the File Maintenance Menu.

3.10.2 CHANGE PROFIT CENTER TITLE RECORDS

This section presents instructions for changing existing profit center records. Follow these steps to execute this procedure:

STEP 1:   From the **MAIN MENU**, select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU**, select <**11**> **PROFIT CENTER TITLES AND RATIO MAINTENANCE** and press <**ENTER**>.

STEP 3:   From the **PROFIT CENTER TITLES MENU,** select <**2**> **CHANGE AN EXISTING RECORD** and press <**ENTER**>.

STEP 4:   The program prompts for entry of a profit center number. Type the number identifying the profit center record you want to change and press <**ENTER**>. The program displays the record on the screen:

```
┌──────────────────────────────────────────────────────────┐
│ PROFIT CENTER NUMBER...................:  03              │
│                                                          │
│                             CHANGE                       │
│ 1  PROFIT CENTER TITLE.................: FIRMWARE SALES   │
│ 2  P.C. % BASE (0 DOLLAR, 1 UNIT)......:                 │
│ 3  START MEMO NUMBER...................: 0013            │
│ 4  END MEMO NUMBER.....................: 0015            │
│ 5  SHIFT DECIMAL (0 NO,1,2 PLACES).....: 2               │
│                                                          │
│ SELECT:  (R) NEXT RECORD      (E) EXIT                   │
└──────────────────────────────────────────────────────────┘
```

STEP 5:   Type the line number of the information you want to change and press <**ENTER**>. Then type the new information and press <**ENTER**>.

STEP 6:   When all changes have been made:

Type <**R**> and press <**ENTER**> to make changes to another profit center record. The program prompts for entry of a profit center number. Type <**E**> and press <**ENTER**> to return to the File Maintenance Menu.

3.10.3 DELETE PROFIT CENTER TITLE RECORDS

This section presents instructions for marking profit center records for deletion. When a record is marked for deletion it is exempted from future processing, but if the record contains existing transactions, it remains in the file. Only records without transactions are removed permanently through this procedure.

Follow these steps to make a profit center record for deletion:

STEP 1:   From the **MAIN MENU,** select <**1**> **FILE MAINTENANCE** and press <**ENTER**>.

STEP 2:   From the **FILE MAINTENANCE MENU,** select <**11**> **PROFIT CENTER TITLES AND RATIO MAINTENANCE** and press <**ENTER**>.

STEP 3:   From the **PROFIT CENTER TITLES MENU,** select <**3**> **DELETE AN EXISTING RECORD** and press <**ENTER**>.

STEP 4:   The program prompts for entry of a profit center number. Type the profit center number, identifying the record you want marked for deletion and press <**ENTER**>.

STEP 5:   When entry is made, the program displays the record and prompts: "DELETE THIS RECORD?" Type <**N**>(NO) and press <**ENTER**> if you do not wish to mark this record for deletion. The program returns to the prompt for a profit center number. Type <**Y**>(YES) and press <**ENTER**> to mark this record for deletion.

STEP 6:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program displays this message and prompts: "RECORD MARKED FOR DELETION - PRESS ENTER TO CONTINUE" When the <**ENTER**> key is pressed, the program returns to the prompt for a profit center number. Press the <**UP-ARROW**> key if you want to return to the Profit Center Titles Menu. Type <**E**> to return to the File Maintenance Menu.

CHAPTER 4: POSTING AND DAILY UPDATE

4.0   INTRODUCTION

"Posting" describes the process of entering financial transaction information into the journals maintained by your company.

This chapter presents the posting procedures available to enter complete and accurate records into the General Ledger System.   There are four general posting options available from the General Ledger Posting menu:

1)   General Journal & Reversal Postings

2)   Cash Receipts and Sales Postings

3)   Cash Disbursements and Accounts Payable Postings

4)   Standard Entries Postings

When posting to one of these Journals, transactions must be updated to the General Ledger before you can post to another journal. Keep this in mind as you organize your work.

The General Journal is used to record business transactions not recorded in the special journals (Cash Receipt/Sales, Cash Disbursements/Accounts Payable, Standard Entry Journal).

Reversal Postings are estimates which record transactions according to the best information available prior to printing statements for the current period. As the name implies, they are reversed after the beginning of the next accounting period.

Cash Receipts Journal is used to post payments from customers or clients. Cash Disbursements Journal is used to post money paid out by the business to vendors, banks and employees.

Standard entries are set up in the Standard Entry File (Section 3.7).   These business transactions remain the same over several fiscal periods, and are automatically included in the posting process during the update procedure.   This eliminates time consuming entry of regular financial transactions (such and rent) for each period.   See Section 3.7 for additional information concerning standard entries.

The posting procedure utilizes a variety of source documents, (such as vouchers, receipts, check stubs, invoices, statements, and other financial documents). One of the functions of posting to the journals is the compilation, organization, and reduction of the paper stream. During any posting procedure, the following documents should be on hand to facilitate entry:

A)   all the source documents (vouchers, purchase orders, checks, etc.);

B)   an up to date copy of the General Ledger Master File List (Chart of Accounts), or the extract of the Chart of Accounts;

C)   a copy of the Period Ending list.

All of the posting procedures require you to enter the posting date and the account number. Some of the posting procedures require entry of an authorization code. In general, posting entries to the General Ledger follows a set sequence of operations:

(1) Post entry to Journal

(2) Obtain edit list printout

(3) Make any necessary corrections

(4) Obtain register printout of journal and automatically update the General Ledger

Follow this STEP to display the Posting Menu:

STEP 1:   From the **MAIN MENU**, select <**2**> for **POSTING AND DAILY UPDATE** and press <**ENTER**>. The program displays the Posting Menu:

```
POSTING PROGRAMS - EDIT LISTS - REGISTERS AND UPDATES

GENERAL JOURNAL & REVERSING ENTRIES
  (1) POSTING, CORRECTIONS, INQUIRY AND DELETIONS
  (2) EDIT LIST
  (3) REGISTER AND GENERAL LEDGER UPDATE (INCLUDES ITEM TO
    BE REVERSED)
```

```
┌─────────────────────────────────────────────────────────────────────────┐
│   (4)  REVERSING ENTRIES REGISTER AND GENERAL LEDGER UPDATE               │
│        *CASH RECEIPTS*                                                    │
│   (5)  POSTING, CORRECTIONS, INQUIRY AND DELETIONS                        │
│   (6)  EDIT LIST                                                          │
│   (7)  REGISTER AND GENERAL LEDGER UPDATE                                 │
│        *CASH DISBURSEMENTS / ACCOUNTS PAYABLE                             │
│   (8)  POSTING, CORRECTIONS, INQUIRY AND DELETIONS                        │
│   (9)  EDIT LIST                                                          │
│  (10)  REGISTER AND UPDATE                                                │
│                                                                          │
│        *STANDARD ENTRIES*                                                 │
│  (11)  EDIT LIST                                                          │
│  (12)  REGISTER AND UPDATE                                                │
│                                                                          │
│   (M)  RETURN TO MAIN SELECTION MENU  (E) EXIT TO MONITOR                 │
│                                                                          │
│  SELECT:                                                                  │
└─────────────────────────────────────────────────────────────────────────┘
```

Make your selection, press <**ENTER**> and follow the appropriate instructions below:

4.1   GENERAL JOURNAL & REVERSAL POSTINGS

This section presents instructions for posting financial transactions to the General Journal, adding reversing entries, printing an edit list, and printing the register and updating the General Ledger.   These procedures are grouped together under the General Journal & Reversal Postings heading on the Posting Menu:

        POST, CHANGE, DELETE AND INQUIRY
        EDIT LIST
        REGISTER AND GENERAL UPDATE W/REVERSALS
        REGISTER AND REVERSING ENTRY UPDATE

Section 4.1.1 presents instructions for posting to the General Journal and related procedures. Section 4.1.2 presents instructions for printing the edit list of your entries, and Section 4.1.3 presents instructions for printing the register and updating the General Ledger.   Section 4.1.4 presents instructions for printing the reversing entries register and updating the General Ledger.

4.1.1   POST, CHANGE, DELETE AND INQUIRY

This section presents instructions for adding, changing or deleting regular, memo, and reversing transactions. Regular transactions include all transactions not posted to the special journals. Memo transactions involve the recording of units sold instead of dollars or sales.

Reversing entries are usually made on the first day of a new fiscal period.   The Reversing Entries Register and Update procedure (4.1.4) reverses the estimated entries made at the close of the previous fiscal period (Section 4.1.1.2).   Follow these steps to display the General Journal posting submenu:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING PROGRAMS MENU**, select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS**, and press <**ENTER**>. Then press <**1**> for **POST, CHANGE, DELETE AND INQUIRY** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>.   The authorization code is a security code which limits access to your files.

STEP 4:   When the authorization code is typed and the <**ENTER**> key pressed, the program displays the following selection menu:

```
┌─────────────────────────────────────────────────────────────────────────┐
│  GENERAL JOURNAL POSTING                                                  │
│                                              [ESC] TO EXIT                │
│      (1) REGULAR POSTING                                                  │
│      (2) REVERSING ENTRIES                                                │
│      (3) MEMO POSTING                                                     │
│      (4) CHANGE/DELETE TRANSACTION                                        │
│      (5) EDIT DISPLAY                                                     │
│                                                                          │
│  SELECT:                                                                  │
└─────────────────────────────────────────────────────────────────────────┘
```

Make your selection, type <**1**>,<**2**>,<**3**>,<**4**>, or <**5**>, press <**ENTER**> and follow the appropriate instructions below:

4.1.1.1 REGULAR POSTING

This section presents instructions for posting regular transactions to the General Journal. To complete a regular posting record you need to know:

A)   the General Ledger account number to which you are posting this transaction. A printout of the chart of accounts can facilitate entry. See Section 5.1 for instructions to print this document;

B)   the transaction date;

C)   the debit or credit dollar amount being posted;

D)   the source reference code;

E)   the source reference description.

Follow these steps to enter a regular posting record:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING PROGRAMS MENU**, select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS** and press <**ENTER**>. Then press <**1**> for **POST, CHANGE, DELETE AND INQUIRY** and press <**ENTER**>.

STEP 3:   From the **GENERAL JOURNAL POSTING MENU**, select <**1**> **REGULAR POSTING** and press <**ENTER**>. Type any valid account number in the chart of accounts. The account description is displayed when the <**ENTER**> key is pressed. Press the <**UP-ARROW**> key if you want to return to the General Journal Posting Menu.

STEP 4:   When the account number is entered, the program displays the following transaction record for data entry:

```
*GENERAL JOURNAL POSTING*ADDING REGULAR TRANSACTIONS


(1)  ACCOUNT NUMBER............: 1000.00  CASH ON HAND
(2)  TRANSACTION DATE..........:
(3)  DEBIT AMOUNT..............:
(4)  CREDIT AMOUNT.............:
(5)  SOURCE REFERENCE..........:
(6)  DESCRIPTION...............:
```

Enter the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line. Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND/ENTER:
(2) TRANSACTION DATE	Type MMDDYY. Type the transaction date, and press <**ENTER**>. Remember, the date of the transaction is not necessarily the date of the posting. Press the <**ENTER**> key if you want to enter the date of the previous transaction.
(3) DEBIT AMOUNT	Type up to 9 numeric characters. Type the debit amount, and press <**ENTER**>. If this is not a debit transaction, press the <**ENTER**> key to advance the cursor to the credit amount line. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.
(4) CREDIT AMOUNT	Type up to 9 numeric characters. Type the credit amount, and press <**ENTER**>. If this is not a credit transaction, press the <**ENTER**> key to advance the cursor to the debit amount line. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry. **NOTE:** You must enter either a debit or credit amount to continue. If an error has been made, complete the posting sequence using "dummy" numbers. Then record the record number displayed in the upper right of the screen, and press the <**UP-ARROW**> key to exit to the General Journal Posting Menu. Select <**3**> to delete the transaction. Follow the procedure described in Section 7.1.1.4 to delete this record.
(5) SOURCE REFERENCE	Type up to 6 alphanumeric characters. Type the code identifying the source reference of the transaction being entered. For example, "OTB999" is used for opening trial balance transactions. Press the <**ENTER**> key if you want to enter the same source reference code for the previous transaction. Press the <**ENTER**>

	key if you want to enter the same source reference code as that entered for the previous transaction.
(6) DESCRIPTION	Type up to 24 alphanumeric characters. Type any additional description desired, and press <**ENTER**>. Just press the <**ENTER**> key if you want to enter the description entered for the previous transaction.

STEP 6:   When these entries are complete, the program displays the running debit and credit totals and balance. The program prompts: "IS EVERYTHING OK?".
Type <**N**>(NO) and press <**ENTER**> if you want to make changes to the transaction record. The program prompts: "ENTER FIELD NUMBER". Type the line number of the information you wish to change, and press <**ENTER**>. Then type the new information and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 7:   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program prompts for entry of an account number. Type the account number to which you want to post another transaction and press <**ENTER**>. Repeat the entry process described above. When all transactions have been added, press the <**UP-ARROW**> key to return to the General Journal Posting Menu.

4.1.1.2   REVERSING ENTRIES

This section presents instructions for posting "reversing" entries. It is often necessary to estimate dollar amounts for some accounts in order to close the books for a fiscal period. These estimates are later offset by entering the same amounts with reversed signs; a task accomplished by running the Reversing Entries Register and General Ledger Update procedure (Section 4.1.4). Later during the new accounting period actual amounts are posted when the Vendor's invoices are received. These transactions are flagged as reversals on the General Journal Edit List. * They are stored in a temporary file until ready to be reversed and added to the General Ledger Transaction File (GLTRX).

Follow these steps to enter a reversing transaction:

STEP 1:   From the **MAIN MENU** select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING PROGRAMS MENU** select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS** and press <**ENTER**>. Press <**1**> **POST, CHANGE, DELETE AND INQUIRY** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER THE AUTHORIZATION CODE:". The authorization code is a security code which limits access to the files. The program displays the General Journal Posting Menu.

STEP 4:   From the **GENERAL JOURNAL POSTING MENU**, select <**2**> **REVERSING ENTRIES** and press <**ENTER**>.

STEP 5:   The program prompts for entry of an account number. Type the account number to which you are posting this transaction and press <**ENTER**>. Type any valid account number in the chart of accounts. The account description is displayed when the <**ENTER**> key is pressed.

Press the <**UP-ARROW**> key if you want to return to the General Journal selection menu.

STEP 6:   When the account number is entered, the program displays the following transaction record for data entry:

```
*GENERAL JOURNAL POSTING*    *ADDING REVERSING ENTRIES*

(1) ACCOUNT NUMBER.......:  1000-00   CASH ON HAND
(2) TRANSACTION DATE.....:
(3) DEBIT AMOUNT.........:
(4) CREDIT AMOUNT........:
(5) SOURCE REFERENCE.....:
(6) DESCRIPTION..........:
```

Enter the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line. Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND ENTER:
(2) TRANSACTION DATE	Type MMDDYY.
(3) DEBIT AMOUNT	Type up to 9 numeric characters. Type the debit amount press <**ENTER**>. If this is not a debit transaction, press the <**ENTER**> key to advance the cursor to the credit amount line. Remember to allow for two decimal places when typing dollar amounts.

	Do not type the decimal, the program inserts the decimal upon entry.
(4) CREDIT AMOUNT	Type up to 9 numeric characters.
	Type the credit amount and press <**ENTER**>.
	If this is not a credit transaction press the <**ENTER**> key to return the cursor to the debit amount line.
	Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal place, the program inserts the decimal upon entry.
	NOTE: You must enter either a debit or credit amount to continue. If an error has been made, complete the posting sequence using "dummy" numbers. Then record the record number displayed in the upper right of the screen, and press the <**UP-ARROW**> key to exit.
	<**UP-ARROW**> key to exit to the General Journal Posting Menu. Select <**3**> to delete the transaction. Follow the procedure described in Section 4.1.1.4 to delete this record.
(5) SOURCE REFERENCE	Type up to 6 alphanumeric characters.
	Type the code identifying the source reference of the transaction being entered. For example, "OTB999" is used for opening trial balance transactions.
	Just press the <**ENTER**> key if you want to enter the same source reference as that entered for the previous transaction.
(6) DESCRIPTION	Type up to 24 alphanumeric characters.
	Type any additional description, and press <**ENTER**>.
	Just press the <**ENTER**> key if you want to enter the description entered for the previous transaction.

STEP 7: When these entries are complete, the program displays the running debit and credit totals, and balance. The program prompts: "IS EVERYTHING OK?"

Type <**N**>(NO) and press <**ENTER**> if you want to make changes to the transaction record. The program prompts: "ENTER FIELD NUMBER". Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 8: When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program prompts for entry of an account number. Type the account number identifying the account to which you want to post a reversing transaction, and press <**ENTER**>. Repeat the entry process described above. When all transactions have been added, press the <**UP-ARROW**> key to return to the General Journal Posting Menu.

4.1.1.3 MEMO POSTING

This section presents instructions for memo posting. Posting to memo accounts is almost the same as posting to regular accounts. Memo transactions are posted in units instead of dollar amounts, but the procedure is the same.

Memo transactions and money transactions cannot share the edit file. You must update the registers after posting money transactions before you can enter memo transactions. If you attempt to enter memo transactions before updating regular transactions, the program displays the following message: "NO MEMO ACCOUNTS THIS POSTING -- PRESS ENTER TO CONTINUE." Follow these steps to post entries to a memo account:

STEP 1: From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2: From the **POSTING PROGRAMS MENU**, select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS** and press <**ENTER**>. Then press <**1**> **POST, CHANGE, DELETE AND INQUIRY** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the General Journal Posting Menu.

STEP 4: From this menu select <**3**> **MEMO POSTING** and press <**ENTER**>.

STEP 5: The program prompts for entry of an account number. Type the memo account number to which you are posting these units and press <**ENTER**>.

STEP 6: When the account number is typed and the <**ENTER**> key pressed, the program displays the following screen for data entry:

```
**GENERAL JOURNAL POSTING**       **ADDING MEMO RECORDS**

 (1) ACCOUNT NUMBER.........: 9001-00   MACHINE A UNITS
 (2) TRANSACTION DATE.......:
 (3) DEBIT AMOUNT...........:
```

```
     (4) CREDIT AMOUNT..........:
     (5) SOURCE REFERENCE.......:
     (6) DESCRIPTION............:
```

Type the information called for, line for line. Press <**ENTER**> after each entry to advance
the cursor to the next line. Follow these guidelines when making your entries.

The Screen Displays:	You Respond / Enter:
(2) TRANSACTION DATE	Type MMDDYY. Type the transaction date, and press <**ENTER**>. Press <**ENTER**> key if you want to enter the same date as that entered for the previous transaction. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
(3) DEBIT AMOUNT	Type up to 9 numeric characters. Type the transaction amount, and press <**ENTER**>. If you do not want to specify an amount here, press <**ENTER**> to continue.
(4) CREDIT AMOUNT	Type up to 9 numeric characters. Type the transaction amount and press <**ENTER**>. If you do not want to specify an amount here, press <**ENTER**> to return to line 3 and enter a debit amount.
(5) SOURCE REFERENCE NUMBER	Type up to 6 alphanumeric characters. Type the code number identifying the source reference for this memo transaction, and press <**ENTER**>. Press <**ENTER**> if you want to enter the source reference provided in the previously entered transaction record.
(6) DESCRIPTION	Type up to 24 alphanumeric characters. Type any additional description regarding this memo transaction, and press <**ENTER**>. Press the <**ENTER**> if you want to enter the same description as the previous transaction.

STEP 7:   When these entries are complete, the program displays the account balance and
                 prompts: "IS EVERYTHING OK?" Type <**N**>(NO) and press <**ENTER**> if you want to make
                 any changes to the information you have just entered.

                 The program prompts: "ENTER FIELD NUMBER". Type the line number of the
                 information you want to change and press <**ENTER**>. Type the new
          information and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you
          want to continue. The program prompts for entry of an account number.
          Type the appropriate account number and repeat the procedure described
          above.

STEP 8:   When all transactions have been posted, return to the **GENERAL JOURNAL POSTING MENU**
                 by pressing the <**UP-ARROW**> key.

4.1.1.4 CHANGE / DELETE TRANSACTION

This section presents instructions to change or delete an existing transaction record. Changes
and or deletions can only be made before the General Journal register is printed, and the
General Ledger updated.

Printing the edit list (Section 4.1.2) can both facilitate the location of errors, provide the
record reference number required to locate the record you want to change/delete. Follow these
STEPS to change or delete a transaction record:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the Posting Programs Menu select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS** and
                 press <**ENTER**>. Press <**1**> **POST, CHANGE, DELETE AND INQUIRY** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and
                 press <**ENTER**>. The authorization code is a security code which limits access to
                 the files. The program displays the General Journal Posting Menu.

STEP 4:   From this menu, select <**4**> **CHANGE/DELETE TRANSACTIONS** and press <**ENTER**>.

STEP 5:   The program prompts for entry of a record number. Type the record number
                 identifying the transaction you want to change or delete and press <**ENTER**>. The

edit list provides the record number for all transactions in the posting file, See Section 7.1.2 for instructions to print this document.

STEP 6: When the record number is entered, the program displays the record indicated and prompts: "IS THIS THE RIGHT RECORD?"

Type <**N**>(NO) and press <**ENTER**> if this is not the record you want to change/delete. The program returns to the prompt for a record number.

Type <**Y**>(YES) and press <**ENTER**> if this is the record you want to change/delete.

STEP 7: When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program prompts: "CHANGE OR DELETE?"

Type <**C**>(CHANGE) and press <**ENTER**> if you want to make a change to this record. Skip to STEP 10.

Type <**D**>(DELETE) and press <**ENTER**> if you want to mark this transaction record for deletion. Continue to STEP 8.

STEP 8: If <**D**>(DELETE) is typed in STEP 7 and the <**ENTER**> key is pressed, the program prompts: "ARE YOU SURE YOU WANT TO DELETE THIS RECORD?"

Type <**N**>(NO), and press <**ENTER**> if you do not want to delete this record. The program prompts: "IS EVERYTHING OK?" Type <**N**>(NO), and press <**RETURN**> if you want to make a change to this record. (Skip to STEP 10). Type <**Y**>(YES) and press <**ENTER**> if you want to return to the prompt for a record number. Type <**Y**>(YES) and press <**ENTER**> if you want to mark this record for deletion.

STEP 9: When <**Y**>(YES) is entered in STEP 8, the program displays this message: "RECORD MARKED FOR DELETION -- PRESS ENTER TO CONTINUE"

Press the <**ENTER**> key. The program returns to the prompt for a record number. Press the <**UP-ARROW**> key if you want to return to the General Journal Posting Menu.

STEP 10: If <**C**>(CHANGE) is typed in STEP 7 and the <**ENTER**> key is pressed, the program prompts: "ENTER FIELD NUMBER"

Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. The program prompts: "IS EVERYTHING OK?" Type <**N**>(NO) and press <**ENTER**> if you want to make additional changes.

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. The program returns to the prompt for a record number (STEP 5). Press the <**UP-ARROW**> key if you want to return to the General Journal Posting Menu.

4.1.1.5 EDIT DISPLAY

This section presents instructions for displaying new transaction records. Edit Display permits the rapid review of new entries, and can be used to verify these entries in place of printing the edit list (Section 4.1.2). Follow these steps to display new transaction records:

STEP 1: From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2: From the **POSTING PROGRAMS MENU**, select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS** and press <**ENTER**>. Press <**1**> **POST, CHANGE, DELETE AND INQUIRY** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files. The program displays the **General Journal Posting Menu**.

STEP 4: From this menu select, <**5**> **EDIT DISPLAY** and press <**ENTER**>.

STEP 5: The program prompts for entry of the starting record number. Type the starting record number identifying the transaction record you want to display first and press <**ENTER**>. If you want to review all transactions, type <**1**> and press <**ENTER**>. The display will begin with the first record in the posting file.

STEP 6: When the starting record number is typed, and the <**ENTER**> key is pressed, the program prompts: "IS EVERYTHING OK?" Type <**Y**>(YES) and press <**ENTER**> if you want

to continue. Type <**N**>(NO) and press <**ENTER**> if you want to re-enter the starting record number.

Type <**1**>(for line one) and press <**ENTER**> if you wish to re-enter the starting record number. Type the new starting record number, and press <**ENTER**>.
Type <**R**> and press <**ENTER**> if you want to return to the General Posting Menu.
Type <**M**> and press <**ENTER**> if you want to return to the Posting Menu.
Type <**E**> and press <**ENTER**> if you want to exit to the monitor.

STEP 7:   When <**Y**>(YES) is typed in STEP 6 and the <**ENTER**> key pressed, the program displays the first record specified and prompts:

```
┌──────────────────────────────────────────────────────────────────┐
│ *GENERAL JOURNAL EDIT DISPLAY              *EDIT DISPLAY*          │
│                                                                    │
│ (1) ACCOUNT NUMBER.........: 1000-00     CASH ON HAND             │
│ (2) TRANSACTION DATE.......: 10/01/98                             │
│ (3) DEBIT AMOUNT...........:                                      │
│ (4) CREDIT AMOUNT..........:               100.00-                │
│ (5) SOURCE REFERENCE.......: REF 08                              │
│ (6) DESCRIPTION............: CHECK                                │
│                                                                    │
│ **PRESS THE <ENTER> TO CONTINUE**                                 │
│ **PRESS THE <UP-ARROW> KEY TO RETURN TO                           │
│   NEW STARTING NUMBER**                                            │
└──────────────────────────────────────────────────────────────────┘
```

Press <**ENTER**> if you want to review the next sequential record in the file. When all records have been displayed, the program returns to the prompt for a starting record number. Press the <**UP-ARROW**> key again to return to the General Journal Posting Menu.

4.1.2 EDIT LIST

This section presents instructions for printing the edit list of new postings. The edit list is a print-out of all the transactions entered into the system during the current posting session. It includes the name of your company, the name of the journal, the date, the number of entries, the cash of accounts (sum of reference numbers), and all of the information entered in each individual transaction record.

It is recommended that the edit list be printed and reviewed before printing the register and updating the General Ledger. If changes need to be made, follow the procedure described in Section 4.1.1.4. Remember that changes cannot be made to transaction records after the General Ledger is updated.

Make sure your printer is turned on and functioning properly. See the Appendix for an example of this document.

Follow these steps to print the edit list:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.
STEP 2:   From the **POSTING PROGRAMS MENU**, select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS**, and press <**ENTER**>. From the Menu, select <**2**> **EDIT LIST** and press <**ENTER**>. The print function is activated immediately. Type the <**CMD**> key, and press <**ENTER**> if you want to stop the listing. When printing is complete, the program returns to the Posting Menu.

4.1.3 REGISTER AND GENERAL UPDATE W/REVERSALS

This section presents instructions for printing the General Journal register and updating the General Ledger. All regular (or memo) General Journal transactions are updated. Reversing Entries are stored in a temporary file until a separate register and update is performed. See Section 4.1.4 for instructions to print the Reversing Entries Register and posting reversing entries to the General Ledger.

After the register is printed, the transactions in the * temporary posting file for transactions are sorted, checked for balance and then moved to the permanent General Ledger transactions file (GLTRX). If the register is out of balance the program displays a message recommending that an edit list be printed, and any necessary adjustments made. Follow these steps to print the register and update the General Ledger:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING PROGRAMS MENU**, select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS**

and press <**ENTER**>. From the Main Menu select, <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS,** and press <**ENTER**>. From the **MAIN MENU**, select <**3**> **REGISTER AND GENERAL UPDATE W/REVERSALS** and press <**ENTER**>. The program prompts:

```
DO YOU WANT TO PRINT (A OR B)?
(A) 132 CHARACTER FORMAT
(B) 80 CHARACTER FORMAT

SELECT:
```

Type <**A**> and press <**ENTER**> if you want to print the register on wide (132 character) paper. Type <**B**> and press <**ENTER**> if you want to print the report on narrow (80 character) paper.

STEP 3:   When selection is made, the program flashes messages indicating a sort procedure is in process and prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When selection is made, the print function is activated. When printing is complete, the program displays this message: "LINKING OF NEW TRANSACTIONS COMPLETED SUCCESSFULLY" and returns to the monitor. Type <**GL**> and press <**ENTER**> to display the General Ledger Main Menu.

4.1.4   REGISTER AND REVERSING ENTRY UPDATE

This section presents instructions for printing the Reversing Entries Register, and updating reversing entries to the General Ledger. After reversing entries have been added to the temporary file through the procedure described in Section 4.1.1.2, this procedure should be executed when you want to post reversing entries to the General Ledger. Follow these steps to print the Reversing Entries Register and to update the General Ledger:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING PROGRAMS MENU**, select <**1**> **GENERAL JOURNAL AND REVERSAL POSTINGS** and press <**ENTER**>. From the Menu, select <**4**> **REGISTER AND REVERSING ENTRY UPDATE** and press <**ENTER**>.

STEP 3:   The program prompts:

```
REVERSING ENTRIES JOURNAL AND UPDATE

HOW DO YOU WANT THIS JOURNAL?
  (1) WIDE PAPER
  (2) NARROW PAPER
```

Type <**1**> and press <**ENTER**> if you want to print the register on wide paper (132 characters). Type <**2**> and press <**ENTER**> if you want to print the register on narrow paper (80 characters).

STEP 4:   When selection is made, the program prompts: ENTER AUTHORIZATION CODE. Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to your files.

STEP 5:   When selection is made, the program prompts: "ENTER REVERSE TRANSACTIONS DATE". Type the date and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.

STEP 6:   When the date is entered and the <**ENTER**> key is pressed, the program prompts: "IS DATE OK?" Type <**N**>(NO) and press <**ENTER**> if you want to re-enter the date. The program prompts: "SELECT:". Type <**1**> and press <**ENTER**> if you want to re-enter the date. Type <**M**> and press <**ENTER**> to return to the Main Menu. Type <**E**> and press <**ENTER**> to exit to the monitor. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 7:   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, printing begins immediately. When the register is complete, the program automatically updates the General Ledger and returns to the monitor. Type <**GL**> and press <**ENTER**> to display the Main Menu.

4.2   CASH RECEIPTS AND SALES POSTINGS

This section presents instructions for posting cash transactions, changing or deleting existing

cash transactions, printing the edit list, and printing the register and updating the General Ledger. Receipts for cash sales and vouchers for sales transactions are both posted in the same manner. There are three options presented in the Cash Receipts / Sales section of the Posting Menu:

> Post, Change, Delete and Inquiry
> Edit List
> Register And Cash Receipt/Sales Update

Post, Change, Delete and Inquiry is for adding, changing or deleting transaction records from the Cash Receipts Journal or the Sales Journal. See Section 4.2.1 for instructions.

The Edit List is printed and reviewed after posting is complete. If errors are detected, changes can be made before the register is printed and the General Ledger updated by following the procedure described in Section 4.2.1.2. See Section 4.2.2 for instructions to print the edit list. Printing the register and updating the General Ledger is the final step of the cash receipts posting procedure. See Section 4.2.3 for instructions.

4.2.1 POST, CHANGE, DELETE AND INQUIRY

This section presents instructions for posting cash receipts or vouchers, changing or deleting existing postings. Follow these steps to access the cash receipts posting menu:

STEP 1: From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2: From the **POSTING PROGRAMS MENU**, select <**2**> **CASH RECEIPT AND SALES POSTINGS** and press <**ENTER**>. From the **RECEIPT MENU**, select <**1**> **POST, CHANGE, DELETE** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to your files.

STEP 4: When entry is made the program prompts: "ENTER POSTING DATE". Type the posting date and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates, the program formats the date upon entry.

STEP 5: When the date is typed and the <**ENTER**> key pressed, the program prompts: "IS DATE OK?" Type <**N**>(NO) and press <**ENTER**> if you want to re-enter the date. The program returns to the prompt for the posting date. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 6: When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program displays the Cash Receipts / Sales - AR Journal Menu:

```
CASH RECEIPTS / SALES - A/R JOURNAL
                                        [ESC] TO EXIT
    (1)  ADD TRANSACTIONS
    (2)  CHANGE TRANSACTIONS
    (3)  DELETE TRANSACTIONS

SELECT:
```

Make your selection by typing <**1**>, <**2**>, or <**3**> and press <**ENTER**>. Follow the appropriate instructions below:

4.2.1.1 ADDING TRANSACTIONS TO THE SALES OR CASH RECEIPTS JOURNAL

This section presents instructions for posting new entries to the Sales Journal or Cash Receipts Journal. The procedure for posting transactions to the Sales Journal and posting transactions to one of the journals precludes posting to any other journal until the register is printed and the General Ledger is updated. Keep this in mind as you organize your posting source documents. To successfully complete a posting record you need to know:

The date of the transaction
The amount of the transaction
A description of the transaction
The General Ledger account number(s) to which the transaction is to be distributed.

Follow these steps to add a cash / voucher transaction to the Cash Receipts Journal or the Sales Journal:

STEP 1: From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2: From the **POSTING MENU**, select <**2**> **CASH RECEIPTS AND SALES POSTINGS** and press

<**ENTER**>. From the **RECEIPT MENU**, select <**1**> **POST, CHANGE, DELETE** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to your files.

STEP 4: When entry is made, the program prompts: "ENTER POSTING DATE". Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates, the program formats the date upon entry.

STEP 5: When the date is typed and the <**ENTER**> key pressed, the program prompts: "IS DATE OK?"

Type <**N**>(NO) and press <**ENTER**> if you want to re-enter the date. The program returns to the prompt for the posting date.

Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 6: When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program displays the Cash Receipts / Sales - A/R Journal Menu.

```
      **CASH RECEIPTS / SALES - A/R JOURNAL**

   (1)  ADD TRANSACTIONS
   (2)  CHANGE TRANSACTIONS
   (3)  DELETE TRANSACTIONS

   (M)  RETURN TO POSTING MENU
   (E)  EXIT TO MONITOR

  SELECT:
```

STEP 7: From the **MENU** type <**1**> **ADD TRANSACTIONS** and press <**ENTER**>.

STEP 8: The program prompts:

```
       **CASH RECEIPTS / SALES - A/R JOURNAL**

   (1)  SELECT A JOURNAL (A OR B):
        (A)  SALES - A/R JOURNAL
        (B)  CASH RECEIPTS JOURNAL
```

Type <**A**> and press <**ENTER**> if you want to post this transaction to the Sales Journal. Type <**B**> and press <**ENTER**> if you want to post this transaction to the Cash Receipts Journal.
If posting to the Sales Journal, follow STEPS 9 through 14. If posting to the Cash Receipts Journal, follow STEPS 15 through 19.

STEP 9: When <**A**> has been typed in STEP 8 (for Sales Journal) and the <**ENTER**> key pressed the program prompts:

"SALES - A/R ACCOUNT NUMBER:". Type the Sales Account number and press <**ENTER**>. Type six numeric characters. Do not type any separating punctuation, the program formats the number (XXXX-XX) upon entry.

STEP 10: When the account number is typed and the <**ENTER**> key pressed, the program prompts: "IS EVERYTHING OK?"

Type <**N**>(NO) and press <**ENTER**> if you want to re-enter this information. The program returns to the prompt for journal selection (STEP 8). Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 11: When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program prompts:

"(1) SALES JOURNAL #". Type the record number you want to assign to this transaction and press <**ENTER**>.

If you are adding several transactions, you may allow the system to assign reference numbers. Enter the first transaction number and during subsequent entries press the <**ENTER**> key, the system will automatically assign the next sequential record number.

STEP 12: When the record number is specified, the screen displays the transaction record for data entry:

```
 **SALES - A/R JOURNAL**              **ADDING RECORDS**
```

```
(1) SALES JOURNAL #........: 460001
(2) SALES DATE.............:
(3) SALES AMOUNT...........:
(4) DESCRIPTION............:
```

Enter the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line. Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND ENTER:
SALES DATE	Type MMDDYY. Type the date of the transaction and press <**ENTER**>. If subsequent entries have the same transaction date, press <**ENTER**> when making subsequent entries to enter this date. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates, the program formats the date upon entry.
(3) SALES AMOUNT	Type up to 9 numeric characters. Type the total sales amount and press <**ENTER**>. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.
(4) DESCRIPTION	Type up to 24 alphanumeric characters. Type the description of this transaction and press <**ENTER**>. If subsequent entries have the same description, press <**ENTER**> when making subsequent entries to enter the description.

STEP 13:   When these entries are complete, the program displays twelve distribution lines. The sales or cash amount can be distributed up to twelve different General Ledger accounts. You must distribute the amount to at least one account number.

```
**SALES - A/R JOURNAL**              **ADDING RECORDS**

(1) SALES JOURNAL #.........: 460001
(2) SALES DATE.............: 10/01/98
(3) SALES AMOUNT...........: 200.00
(4) DESCRIPTION............: PARTS
DISTRIBUTION ACCOUNT DESCRIPTION:
                          PURCHASES-PARTS, FAIRPORT

 ACCT.NO      PERCENT     ACCT.NO      PERCENT      AMOUNT
5)4600-01     100.0%      11)
6)                        12)
7)                        13)
8)                        14)
9)                        15)
10)                       16)

                          SALES AMOUNT :        200.00
                          DISTRIBUTIONS:        200.00
                                            ------------
IS EVERYTHING OK?             BALANCE:           0.00
```

STEP 14:   When the distribution is complete, the program displays the account balance and prompts: "IS EVERYTHING OK?"

Type <**N**>(NO) and press <**ENTER**> if you want to change any information in this transaction record.

The "SELECT:" prompt appears. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. The program returns to the prompt for the journal number (STEP 9). Continue to post to the selected journal by repeating this procedure.

Return to the **Add, Change, Delete menu** by pressing the <**UP-ARROW**> key. Remember that all postings to one journal must be updated to the General Ledger before posting to another journal.

STEP 15:   When <**B**> has been typed in STEP 8 (for Cash Receipts Journal), and the <**ENTER**> key pressed, the program prompts: "CASH ACCOUNT NUMBER:". Type the Cash Account number

and press <**ENTER**>. Type six numeric characters. Do not type any separating punctuation, the program formats the number (XXXX-XX) upon entry.

STEP 16:   When the account number is typed and the <**ENTER**> key pressed, the program prompts: "IS EVERYTHING OK?" Type <**N**>(NO) and press <**ENTER**> if you want to re-enter this information. The program returns to the prompt for journal selection (STEP 8). Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 17:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program prompts: "(1) CASH RECEIPT #:".

Type the record number you want to assign to this transaction and press <**ENTER**>. If you are adding several transactions you may allow the system to assign reference numbers.

Enter the first transaction number and during subsequent entries, press <**ENTER**> and the system will automatically assign the next sequential record number.

STEP 18:   When the record number is specified, the screen displays the transaction record for data entry:

```
┌─────────────────────────────────────────────────────────────┐
│ **CASH RECEIPTS JOURNAL**            **ADDING RECORDS**      │
│                                                             │
│    (1) CASH RECEIPT #......:                                │
│    (2) CASH DATE...........:                                │
│    (3) CASH AMOUNT.........:                                │
│    (4) DESCRIPTION.........:                                │
└─────────────────────────────────────────────────────────────┘
```

Enter the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line. Follow these guidelines when making your entries:

The Screen Displays:	You Respond / Enter:
(2) CASH DATE	Type MMDDYY. Type the date of the transaction and press <**ENTER**>. If subsequent entries have the same transaction date, press the <**ENTER**> key when making subsequent entries to enter this date.
(3) CASH AMOUNT	Type up to 9 numeric characters. Type the total cash amount being posted and press <**ENTER**>. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.
(4) DESCRIPTION	Type up to 24 alphanumeric characters. Type the description of this transaction and press <**ENTER**>. If subsequent entries have the same description, press <**ENTER**> when making subsequent entries to enter this description.

STEP 19:   When these entries are complete, the program displays twelve distribution lines. The cash amount can be distributed to up to twelve different General Ledger accounts. You must distribute the amount to at least one account number.

```
┌─────────────────────────────────────────────────────────────┐
│ **CASH RECEIPTS JOURNAL**              **ADDING RECORDS**    │
│    (1) CASH RECEIPT #.........: 460001                       │
│    (2) CASH DATE..............: 10/01/98                     │
│    (3) CASH AMOUNT............:          200.00              │
│    (4) DESCRIPTION............: PARTS                        │
│ DISTRIBUTION ACCOUNT DESCRIPTION:                            │
│                        PURCHASES-PARTS, FAIRPORT             │
│  ACCT. NO  PERCENT AMOUNT   ACCT. NO.  PERCENT AMOUNT        │
│  5) 4600-01  100.0% 200.00-  11)                             │
│  6)                          12)                             │
│  7)                          13)                             │
│  8)                          14)                             │
│  9)                          15)                             │
│ 10)                          16)                             │
│                            CASH AMOUNT..:        200.00      │
│                            RECEIPTS.....:        200.00      │
│                                               -------        │
│ IS EVERYTHING OK?             BALANCE:            0.00       │
└─────────────────────────────────────────────────────────────┘
```

STEP 20:   When the distribution is complete, the program displays the account balance and prompts: "IS EVERYTHING OK?"

Type <**N**>(NO) and press <**ENTER**> if you want to change any information in this transaction record. When the "SELECT:" prompt appears, type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. The program returns to the prompt for the journal number (STEP 9). Continue to post to the selected journal by repeating this procedure. Return to the Add, Change, Delete Menu by pressing the <**UP-ARROW**> key. Remember that all postings to one journal must be updated to the General Ledger before posting to another journal.

4.2.1.2 CHANGING SALES OR CASH RECEIPTS TRANSACTIONS

This section presents instructions for changing a transaction record. Changes can only be made to a record before the journals are posted to the General Ledger.

You need to know the record number of the transaction record you want to change to successfully access the record. The record number is displayed in the upper right of the screen during record entry and is included on the edit list. See Section 4.2.2 for instructions to print this document. Follow these STEPS to change a transaction record:

STEP 1:   From the **MAIN MENU**, select <**2**> for **CASH RECEIPTS AND SALES POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTINGS MENU**, select <**2**> for **CASH RECEIPTS AND SALES POSTINGS** and press <**1**> for **POST, CHANGE, DELETE,** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   The program displays the **ADD, CHANGE, DELETE MENU**. Type <**2**> **CHANGE TRANSACTIONS** and press <**ENTER**>.

STEP 5:   The program displays the following message and prompts:

```
**CASH RECEIPTS/SALES-A/R JOURNAL**

CASH RECEIPTS TRANSACTIONS ARE IN THE EDIT FILE
CASH ACCOUNT NUMBER IS....: 1000-00 CASH ON HAND

DO YOU WANT TO CHANGE THESE TRANSACTIONS?
```

NOTE: If Sales Transactions are in the edit file, the program will display a message to that effect. Type <**N**>(NO) and press <**ENTER**> if you do not want to make changes to these records. The program displays this message: "TRANSACTIONS IN THE EDIT FILE MUST BE POSTED TO THE GENERAL LEDGER PRESS <ENTER> TO CONTINUE." When the <**ENTER**> key is pressed, the program returns to the Posting Menu. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 6:   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program prompts: "RECORD NUMBER". Type the record number of the transaction record you want to change and press <**ENTER**>. The record number is displayed in the upper right of the screen during record entry, and is included on the edit list. See Section 7.2.2 if you want to print this document for reference.

STEP 7:   When the record number is typed and the <**ENTER**> key pressed, the program prompts: "SELECT:". Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. When all changes have been made, press the <**UP-ARROW**> key to return to the selection menu. Type <**M**> and press <**ENTER**> to return to the Postings Menu. Type <**E**> and press <**ENTER**> to exit to the monitor.

4.2.1.3 DELETING SALES OR CASH RECEIPTS TRANSACTIONS

This section presents instructions for marking cash receipts and/or sales journal posting records for deletion. Records must be marked for deletion before the journals are posted to the General Ledger.

You need to know the record number to successfully complete this operation. The record number is displayed in the upper right of the screen during data entry and in included on the edit list. See Section 4.2.2 for instructions to print the edit list. Follow these steps to mark transaction records for deletion:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**1**> **POST, CHANGE, DELETE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to your files.

STEP 4:   The program displays the **CASH RECEIPTS/SALES A/R JOURNAL MENU**. From the menu, select <**3**> **DELETE TRANSACTIONS** and press <**ENTER**>.

STEP 5:   The program displays the following message and prompts:

```
┌─────────────────────────────────────────────────────────────┐
│              **CASH RECEIPTS/SALES-A/R JOURNAL**             │
│                                                             │
│  SALES TRANSACTIONS ARE IN THE EDIT FILE                    │
│  SALES ACCOUNT NUMBER IS:.......11220-00 A/R                │
│  DO YOU WANT TO DELETE FROM THESE TRANSACTIONS?             │
└─────────────────────────────────────────────────────────────┘
```

NOTE: If Cash Receipts are in the edit file, the program will display a message to that effect.

Type <**N**>(NO) and press <**ENTER**> if you do not want to mark transactions for deletion. The program displays this message: "TRANSACTIONS IN THE EDIT LIST FILE MUST BE POSTED TO THE GENERAL LEDGER, PRESS ENTER TO CONTINUE." When the <**ENTER**> key is pressed the program returns to the Postings Menu. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 6:   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program prompts: "RECORD NUMBER". Type the record number identifying the record you want to mark for deletion and press <**ENTER**>.
The record number is displayed in the upper right corner of the screen during data entry. The record number is also included on the Edit List. See Section 4.2.2 for instructions to print this document. You may press the <**UP-ARROW**> key if you want to return to the Cash Receipts/Sales-A/R Journal Menu.

STEP 7:   When the record number is typed and the <**ENTER**> key is pressed, the program displays the transaction record and prompts: "ARE YOU SURE YOU WANT TO DELETE THIS RECORD?"

Type <**N**>(NO) and press <**ENTER**>, if you do not want to mark this record for deletion. When the <**ENTER**> key is pressed, the program returns to the prompt for a record number. Press the <**UP-ARROW**> key to return to the Cash Receipts/Sales-A/R Journal Menu. Type <**Y**>(YES) and press <**RETURN**> if you want to mark this record for deletion.

STEP 8:   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program displays the following message and prompts: "RECORD MARKED FOR DELETION -- PRESS <ENTER> TO CONTINUE." Press the <**ENTER**> key. The program prompts for entry of a record number. You may continue to mark records for deletion by repeating this procedure.

Press the <**UP-ARROW**> key to display the **Cash Receipts/Sales-A/R Journal Menu**. Type <**M**> and press <**ENTER**> to return to the Posting Menu. Type <**E**> and press <**ENTER**> to exit to the monitor. All records marked for deletion are cleared from the file during the update procedure (Section 4.2.3).

4.2.2   CASH RECEIPTS/SALES EDIT LIST

This section presents instructions for printing an edit list of all cash receipts or sales postings entered during the current posting session. The edit list includes the name of your company, the name of the journal, the date, and a complete listing of the records posted.

It is recommended that this document be printed and reviewed before printing the register and updating the General Ledger. If errors are detected, adjustments/deletions can be made by following the procedures described in Section 4.2.1.2 and Section 4.2.1.3. Follow these steps to print the edit list for cash receipts or sales posting records:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**2**> **CASH RECEIPTS AND SALES POSTINGS** and press <**2**> for **EDIT LIST** and press <**ENTER**>.

The print function is activated immediately. Type the <**CMD**> key and the <**E**> key if you want to stop the print procedure. When printing is complete, the program returns to the Posting Menu.

4.2.3 REGISTER AND CASH RECEIPT/SALES UPDATE

This section presents instructions for printing the Cash Receipts or Sales Register, and updating the General Ledger.

An option presented during this procedure allows you to summarize one distribution account into one transaction if you want. Summarizing one distribution account into one transaction is normally done when the same account is used frequently in the "add" procedure during the distribution of income. For example, cash receipts are often distributed to the same accounts receivable account number. If the summary option is selected, these records can be summarized here and tracked with one reference source and reference description. This ensures that the audit trail remains consistent.

The register covers the same information included on the edit list. It includes the name of your company, the name of the journal, the date, and the record of each individual transaction entered.
* After the register is printed, the temporary transaction file is sorted, checked for balance, and moved to the permanent General Ledger transactions file (GLTRX).
If the register is out of balance, the print function is interrupted and the screen displays the following message: "TRANSACTIONS ARE OUT OF BALANCE -- CANNOT CONTINUE".

If the register is out of balance, the program returns to the monitor. Type <**GL**> and press <**ENTER**> to display the Main Menu. Type <**2**> and press <**ENTER**> to access the Posting Menu. From the Posting Menu select <**6**> to print an edit list of your entries and locate your error. When the error is located, make any necessary adjustments by following the "Change" procedure described in Section 4.2.1.2.   Follow these steps to print the register and to update the General Ledger:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**2**> **CASH RECEIPTS AND SALES POSTINGS**, select <**3**> for **REGISTER AND CASH RECEIPTS/SALES UPDATE** and press <**ENTER**>.

STEP 3:   The program prompts: "DO YOU WANT TO SUMMARIZE DISTRIBUTION ACCOUNTS INTO SINGLE TRANSACTIONS?"
Type <**N**>(NO) and press <**ENTER**> if you do not want to summarize distribution accounts into a single transaction. Skip to STEP 6. Type <**Y**>(YES) and press <**ENTER**>, if you want to summarize distribution accounts into a single transaction. Proceed to STEP 4.

STEP 4:   If <**Y**>(YES) is typed in STEP 3 and the <**ENTER**> key is pressed, the program displays the following summary record for data entry:

```
RCSORT

SUMMARIZING ACCOUNT DESCRIPTION:
  ACCT.NO    REF. SOURCE    REFERENCE    DESCRIPTION
1)
2)
3)
4)
5)
6)
7)
8)
9)
10)
           **PRESS THE <DOWN-ARROW> KEY TO END INPUT**
```

With the cursor at line 1, type the first account number identifying the account you want to summarize and press <**ENTER**>.

Type the reference source code number and press <**ENTER**>. Use up to 6 alphanumeric characters to complete your entry.

Type the reference description and press <**ENTER**>. Use up to 24 alphanumeric characters to complete your entry. Continue to identify the accounts you want to summarize until complete. Press the <**DOWN-ARROW**> key to finish.

STEP 5:   When entry is complete, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**>, if you want to change any information. The "SELECT:" prompt appears on the screen. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 6:   When <**Y**>(YES) is typed in STEP 5 and the <**ENTER**> key is pressed, or if <**N**>(NO) is typed in STEP 3 and the <**ENTER**> key is pressed, the program prompts:

"(1) REFERENCE SOURCE
 (2) REFERENCE DESCRIPTION"

Type the reference source code number and press <**ENTER**>. Use up to 6 alphanumeric characters to complete your entry. Type the reference description and press <**ENTER**>. Use up to 24 alphanumeric characters to complete your entry.

STEP 7:   When these entries are made, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**>, if you want to change this information. The "SELECT:" prompt appears on the screen. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

Type <**C**> and press <**ENTER**> to change the account to be summarized. Type <**M**> and press <**ENTER**> to return to the Posting Menu. Type <**E**> and press <**ENTER**> to exit to the monitor. Type <**Y**>(YES) and press <**ENTER**> to continue.

STEP 8:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the print function is activated. The register is printed, followed by the update procedure. When all processing is complete, the program returns to the monitor. Type <**GL**>, and press <**ENTER**> to display the Main Menu.

4.3   CASH DISBURSEMENTS AND ACCOUNTS PAYABLE POSTINGS

This section presents instructions for adding new cash disbursements/accounts payable records, changing or deleting existing records, printing the edit list, printing the register and updating the General Ledger.
Transactions for both Cash Disbursements and Accounts Payable are posted in the same manner. There are three options available from the Cash Disbursements/Accounts Payable section of the Posting Menu:

    1) Posting, Corrections, Inquiry, and Deletions
    2) Edit List
    3) Register and Update
1) Posting, Corrections, Inquiry, and Deletions is used to add new transaction records to the Cash Disbursements Journal or the Accounts Payable Journal; and to change or delete existing transaction records posted (but not updated) to the Cash Disbursements Journal or the Accounts Payable Journal. Also selectable from the Posting, Corrections, Inquiry and Deletions submenu are the functions of adding payroll transactions, displaying the disbursement totals and displaying existing records in the edit file.

2) The edit list is a printout of all transaction records present in the edit file. It is recommended that this list be printed and reviewed for errors before the register is printed and the General Ledger updated. If errors are located, they can be changed by following the "change" procedure described in Section 4.3.1.2.

3) The Register and Update procedure is the final step in the posting process. The Register is a printout of all transaction records for the current posting, and the update procedure records these transaction records in the General Ledger.

4.3.1   POSTING, CORRECTIONS, INQUIRY, AND DELETIONS

This section presents instructions to add new transaction records to the Cash Disbursements Journal or the Accounts Payable Journal, and to change or delete existing transaction records posted (but not updated) to the Cash Disbursements Journal or the Accounts Payable Journal. Also selectable from the Posting, Corrections, Inquiry, and Deletions submenu are the functions of adding payroll transactions, displaying the disbursement totals, and displaying existing records in the edit file.
Follow these STEPS to display the Posting, Corrections, Inquiry, and Deletions selection menu:

STEP 1:   From the **MAIN MENU**, select <**2**> for **CASH RECEIPTS AND SALES POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**3**> for **CASH DISBURSEMENT AND ACCOUNTS PAYABLE** and press <**ENTER**>, then press <**1**> for POST, CHANGE, DELETE, AND INQUIRY and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When entry is made, the program prompts: "ENTER POSTING DATE". Type the posting date and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.

STEP 5:   When the posting date is typed and the <**ENTER**> key pressed, the program prompts:

"IS EVERYTHING OK?".   Type <**N**>(NO), and press <**ENTER**> if you want to re-enter the posting date.   The program returns to the prompt for the posting date.   Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 6:   When <**Y**>(YES) is typed, and the <**ENTER**> key pressed, the program displays the Cash Disbursement Selection Menu:

```
┌──────────────────────────────────────────────────────────────┐
│            **CASH DISBURSEMENTS.PURCHASE JOURNAL**            │
│                              PRESS [ESC] TO EXIT              │
│     (1)  ADD REGULAR TRANSACTIONS                            │
│     (2)  CHANGE TRANSACTIONS                                 │
│     (3)  DELETE TRANSACTIONS                                 │
│     (4)  ADD PAYROLL TRANSACTIONS                            │
│     (5)  DISPLAY DISBURSEMENT TOTAL                          │
│     (6)  TRANSACTION INQUIRY                                 │
│                                                              │
│    SELECT:                                                   │
└──────────────────────────────────────────────────────────────┘
```

Make your selection (type a number <**1**> through <**6**>) press <**ENTER**> and follow the appropriate instructions below:

4.3.1.1 ADD REGULAR TRANSACTIONS

This section presents instructions for posting regular transactions to the Accounts Payable Journal or the Cash Disbursements Journal.

The basic entry procedure is the same for both journals.   The following instructions include the differences in screen messages (if any).   However, posting transactions to one of the journals precludes posting to any other journal until the register is printed and the General Ledger is updated.   Keep this in mind as you organize your posting source documents.   To successfully complete the posting record, you need to know the following information:

The account number identifying the journal to which transactions will be posted;
The date of the transaction;
The amount of the transaction;
A description of the transaction;
The General Ledger account number(s) to which the transaction amount is to be distributed.
Follow these STEPS to add a regular transaction record to the Accounts Payable Journal or the Cash Disbursements Journal:

STEP 1:   From the **MAIN MENU**, select <**2**> for **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **Posting Menu**, select <**3**> for **CASH DISBURSEMENT AND ACCOUNTS PAYABLE** POSTINGS, press <**ENTER**>, select <**1**> for POST, CHANGE, DELETE AND INQUIRY and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:".   Type the authorization code and press <**ENTER**>.   The authorization code is a security code which limits access to the files.

STEP 4:   When entry is made, the program prompts: "ENTER POSTING DATE".   Type the posting date and press <**ENTER**>.   Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.

STEP 5:   When the posting date is typed and the <**ENTER**> key pressed, the program prompts: "IS DATE OK?".

Type <**N**>(NO) and press <**ENTER**>, if you want to re-enter the posting date.   The program returns to the prompt for the posting date.   Type <**Y**>(YES) and press <**ENTER**>, if you want to continue.

STEP 6:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program displays the Cash Disbursements/Purchase Journal Selection Menu.
From this menu, select <**1**> for **ADD REGULAR TRANSACTIONS** and press <**ENTER**>.

STEP 7:   The program prompts:

```
             **CASH DISBURSEMENTS/PURCHASE JOURNAL**

    (1) SELECT A JOURNAL (A OR B)...:
    (A) ACCOUNTS PAYABLE JOURNAL
    (B) CASH DISBURSEMENTS JOURNAL
```

Type <**A**> and press <**ENTER**>, if you want to post transactions to the Accounts Payable
Journal. Follow STEPS 8 through 14. Type <**B**> and press <**ENTER**>, if you want to post
transactions to the Cash Disbursements Journal. Follow STEPS 15 through 21.

STEP 8:   When <**A**> is typed for Accounts Payable Journal and the <**ENTER**> key is pressed, the
program prompts: "ACCOUNTS PAYABLE ACCOUNT NUMBER:".   Type the General Ledger
account number corresponding with the Accounts Payable Journal and press <**ENTER**>.

STEP 9:   When the account number is typed and the <**ENTER**> key is pressed, the program
prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**> if you want to re-
enter this information or exit the procedure. The program displays the "SELECT:"
prompt. Type <**1**> and press <**ENTER**> if you want to specify the journal to which you
will post transactions. Type <**M**> and press <**ENTER**> if you want to return to the
Posting Menu. Type <**E**> and press <**ENTER**> if you want to exit to the monitor. Type
<**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 10:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program prompts:
"(1) VOUCHER NUMBER:". Type the voucher number and press <**ENTER**>. Type up to six
numeric characters to complete your entry. After the first voucher (or check)
number is entered, for additional, consecutively numbered vouchers (or checks),
press <**ENTER**> to automatically enter the next number. This default option applies
for numeric entries only.

STEP 11:   When the voucher number is entered and the <**ENTER**> key pressed, the program
displays the following record for data entry:

```
    *ACCOUNTS PAYABLE JOURNAL*    *ADDING REGULAR RECORDS*

    (1) VOUCHER NUMBER.....: 2
    (2) VOUCHER DATE.......:
    (3) VOUCHER AMOUNT.....:
    (4) DESCRIPTION........:
```

Type the information called for, line for line. Press <**ENTER**> after each entry to
advance the cursor to the next line. Follow these guidelines when making your
entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(2) VOUCHER DATE	Type MMDDYY. Type the date of the first transaction and press <**ENTER**>. For additional transactions with the same date, press <**ENTER**> to automatically enter this date. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates, the program formats the date upon entry.
(3) VOUCHER AMOUNT	Type up to 9 numeric characters. Type the voucher amount and press <**ENTER**>. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.
(4) DESCRIPTION	Type up to 24 alphanumeric characters. Type any description identifying the nature of this transaction and press <**ENTER**>. Use up to 24 characters/spaces to complete your entry.

STEP 12:   When these entries are complete, the program displays the distribution list for
data entry:

```
    *ACCOUNTS PAYABLE JOURNAL*      *ADDING REGULAR TRANSACTIONS*
      (1) VOUCHER NUMBER...............: 1
      (2) VOUCHER DATE.................: 10/01/98
      (3) VOUCHER AMOUNT..............:          100.00
      (4) DESCRIPTION.................: IOC PAYMENT


     DISTRIBUTION ACCOUNT DESCRIPTION:

    ACCT NO.  PERCENT  AMOUNT    ACCT NO.  PERCENT  AMOUNT
```

```
5)                        11)
6)                        12)
7)                        13)
8)                        14)
9)                        15)
10)                       16)

**PRESS <UP-ARROW> TO END DISTRIBUTION**
```

You may distribute the voucher amount from up to 12 different General Ledger account numbers. You must distribute the voucher amount to at least one account. The total distribution must equal the voucher amount. When you want to end the distribution, press the <**UP-ARROW**> key. Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
ACCT. NO.	Type six numeric characters. With the cursor on line 5, type the General Ledger account number to which you want to distribute all or part of the voucher amount, and press <**ENTER**>. When the account number is entered and the <**ENTER**> key is pressed, the program displays the account description on the screen.
PERCENT	Type up to four numeric characters. Type the percentage amount of the voucher that you want to distribute to this account and press <**ENTER**>. Allow for one decimal place when typing percentage amounts. Do not type the decimal, the decimal is inserted upon entry. When the percentage amount is entered, the program automatically calculates the dollar amount this percentage represents. If you do not want to calculate the percentage amount, press the <**DOWN-ARROW**> key when the program prompts for entry of the percentage. The cursor will advance to the "AMOUNT" column.
AMOUNT	Type up to 9 numeric characters. If the percentage amount has not been specified, type the dollar amount you want to distribute to this account, and press <**ENTER**>. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.

Continue to distribute the voucher amount in this manner until the total amount has been distributed.

STEP 13:   When the voucher amount has been distributed, the program displays the total voucher amount, the total distributions, and the balance. The program prompts: "IS EVERYTHING OK?." Type <**N**>(NO) and press <**ENTER**> if you want to make any changes to this transaction record. The "SELECT:" prompt appears. Type the line number of the information you want to change, and press <**ENTER**>. Type the new information and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 14:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program returns to the prompt for a voucher number. Continue to add records by repeating the procedure described above, or return to the Posting, Corrections, Inquiry, Deletions submenu by pressing the <**UP-ARROW**> key.

STEP 15:   When <**B**> for **Cash Disbursements Journal** is selected in STEP 7, the program prompts: "CASH DISBURSEMENTS ACCOUNT NUMBER:". Type the General Ledger account number corresponding with the journal to which you plan to post transactions and press <**ENTER**>.

STEP 16:   When the account number is typed and the <**ENTER**> key is pressed, the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**> if you want to re-enter this information or exit the procedure. The program displays the "SELECT:" prompt. Type <**1**> and press <**ENTER**> if you want to specify the journal to which you will post transactions. Type <**M**> and press <**ENTER**>, if you want to return to the Posting Menu. Type <**E**> and press <**ENTER**>, if you want to exit to the Monitor. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 17:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program prompts: "(1) CHECK NUMBER:". Type the check number and press <**ENTER**>.

Type up to six numeric characters to complete your entry. After the first check number is entered, for additional, consecutively numbered checks, simply press the <**ENTER**> key to automatically enter the next number. This default option applies for numeric entries only.

STEP 18: When the check number is entered and the <**ENTER**> key pressed, the program displays the following record for data entry:

```
*CASH DISBURSEMENTS JOURNAL*  *ADDING REGULAR RECORDS*

(1) CHECK NUMBER........: 2
(2) CHECK DATE..........:
(3) CHECK AMOUNT........:
(4) DESCRIPTION.........:
```

Type the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line. Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(2) CHECK DATE	Type MMDDYY. Type the date of the first transaction, and press <**ENTER**>. For additional transactions with the same date type the <**ENTER**> key to automatically enter this date. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates, the program formats the date upon entry.
(3) CHECK AMOUNT	Type up to 9 numeric characters. Type the check amount, and press <**ENTER**>. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.
(4) DESCRIPTION	Type up to 24 alphanumeric characters. Type any description identifying the nature of this transaction, and press <**ENTER**>. Use up to 24 characters/spaces to complete your entry.

STEP 19: When these entries are complete, the program displays the distribution list for data entry:

```
*CASH DISBURSEMENTS JOURNAL*

                     *ADDING REGULAR TRANSACTIONS*

 (1) CHECK NUMBER.............: 1
 (2) CHECK DATE...............: 10/01/98
 (3) CHECK AMOUNT.............:          100.00
 (4) DESCRIPTION..............: IOC PAYMENT

DISTRIBUTION ACCOUNT DESCRIPTION:

ACCT.NO  PERCENT  AMOUNT  ACCT.NO   PERCENT   AMOUNT

5)                        11)
6)                        12)
7)                        13)
8)                        14)
9)                        15)
10)                       16)

**PRESS <UP-ARROW> TO END DISTRIBUTION**
```

You may distribute the check amount from up to 12 different General Ledger account numbers. You must distribute the check amount to at least one account. The total distribution must equal the check amount. When you want to end the distribution, press the <**UP-ARROW**> key.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
ACCT NO	Type six numeric characters. With the cursor on line 5) type the General Ledger account number to which you want to distribute all or part of the check amount, and press <**ENTER**>.
PERCENT	Type up to four numeric characters. Type the percentage amount of the check that you want to distribute to this account, and press <**ENTER**>.

	Allow for one decimal place when typing percentage amounts. Do not type the decimal, the decimal is inserted upon entry. When the percentage amount is entered, the program automatically calculates the dollar amount this percentage represents. If you do not want to calculate the percentage amount, press the <**DOWN-ARROW**> key when the program prompts for entry of the percentage. The cursor will advance to the "AMOUNT" column.
AMOUNT	Type up to 9 numeric characters. If the percentage amount has not been specified, type the dollar amount you want to distribute to this account and press <**ENTER**>. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.

Continue to distribute the check amount in this manner until the total amount has been distributed.

STEP 20:   When the check amount has been distributed, the program displays the total check amount, the total distributions, and the balance. The program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**> if you want to make any changes to this transaction record. When the "SELECT:" prompt appears, type the line number of the information you want to change, and press <**ENTER**>. Type the new information and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 21:   When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program returns to the prompt for a check number. Continue to add records by repeating the procedure described above, or return to the Cash Disbursements/Purchase Journal Menu by pressing the <**UP-ARROW**>.

4.3.1.2 CHANGING CASH DISBURSEMENT TRANSACTIONS

This section presents instructions for making changes to transaction records. Changes must be made to a transaction record before the journals are posted to the General Ledger.

To successfully locate the transaction record you want to change, you need to know the record number. This number is assigned by the system during the entry procedure, and appears in the upper right corner of the screen. This information is included on the edit list. See Section 4.3.2 for instructions to print this document.

Follow these STEPS to change a transaction record:

STEP 1:   From the **MAIN MENU**, select <**2**> for **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **Posting Menu**, select <**3**> for **CASH DISBURSEMENTS AND ACCOUNTS PAYABLE POSTINGS**, press <**ENTER**> and select <**1**> for **POST, CHANGE, DELETE AND INQUIRY**.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to your files.

STEP 4:   When entry is made, the program prompts: ENTER POSTING DATE. Type the posting date and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.

If the posting date has already been entered and the system has not been shut off or exited, this prompt will not appear. Skip to STEP 6.

STEP 5:   When the date is entered and the <**ENTER**> key is pressed, the program prompts: "IS DATE OK?". Type <**N**>(NO) and press <**ENTER**>, if you want to re-enter the posting date. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 6:   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program displays the **CASH DISBURSEMENTS/PURCHASE JOURNAL SELECTION MENU**. From this menu, select <**2**> for **CHANGE/INQUIRE TRANSACTION** and press <**ENTER**>.

STEP 7:   The program displays one of the following messages, depending upon the journal to which transactions have been posted, and prompts: If transactions have been posted to the Accounts Payable Journal.

```
          *CASH DISBURSEMENTS / PURCHASE JOURNAL*

ACCOUNTS PAYABLE TRANSACTIONS ARE IN THE EDIT FILE
ACCOUNTS PAYABLE ACCOUNT # IS: 2000-00 ACCOUNTS PAYABLE
DO YOU WANT TO CHANGE THESE TRANSACTIONS?
```

If transactions have been posted to the Cash Disbursements Journal:

```
┌─────────────────────────────────────────────────────────────┐
│              *CASH DISBURSEMENTS / PURCHASE JOURNAL*          │
│                                                              │
│  CASH DISBURSEMENT TRANSACTIONS ARE IN THE EDIT FILE         │
│  CASH ACCOUNT NUMBER IS...:1040-00 CASH ON HAND              │
│  DO YOU WANT TO CHANGE THESE TRANSACTIONS?                   │
└─────────────────────────────────────────────────────────────┘
```

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. Type <**N**>(NO) and press <**ENTER**> if you do not want to make changes to these records. The program displays this message:

"TRANSACTIONS IN THE EDIT FILE MUST BE POSTED TO THE GENERAL LEDGER
PRESS ENTER TO CONTINUE."
When the <**ENTER**> key is pressed, the program returns to the Posting Menu.

STEP 8:   When <**Y**>(YES) is typed in STEP 7 and the <**ENTER**> key is pressed, the program prompts: "RECORD NUMBER:". Type the record number, identifying the transaction record you want to change and press <**ENTER**>.

The record number is automatically assigned by the system during the posting procedure. This information is included on the edit list. See Section 7.3.2 for instructions to print this document.

STEP 9:   When the record number is typed and the <**ENTER**> key is pressed, the program displays the complete transaction record and prompts: "IS EVERYTHING OK?".

Type <**Y**>(YES) and press <**ENTER**> if you do not want to make changes to this record. The program return to the prompt for a record number (STEP 8). Press the <**UP-ARROW**> key if you want to return to the Cash Disbursements/Purchase Journal Selection Menu.

Type <**N**>(NO) and press <**ENTER**> if you want to make a change to this record. The program displays the "SELECT:" prompt. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

When all changes have been made, type <**Y**>(YES) when the program prompts: "IS EVERYTHING OK?"

The program returns to the prompt for a record number. Press the <**UP-ARROW**> key to display the **CASH DISBURSEMENTS/PURCHASE JOURNAL SELECTION MENU.**

4.3.1.3 DELETING TRANSACTIONS

This section presents instructions for marking transaction records for deletion. Transaction records can only be marked for deletion before the register is printed and the General Ledger is updated.

To successfully execute this procedure you need to know the record number identifying the record you want to mark for deletion. The record number is automatically assigned by the system during the posting procedure, and is included on the edit list. See Section 4.3.2 for instructions to print the edit list if you need the record number reference.

Follow these STEPS to mark transaction records for deletion:

STEP 1:   From the **MAIN MENU**, select <**2**> for **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **Posting Menu**, select <**3**> for **CASH DISBURSEMENTS AND ACCOUNTS PAYABLE POSTINGS**, press <**ENTER**> and select <**1**> for **POST, CHANGE, DELETE AND INQUIRY.**

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When selection is made, the program prompts: "ENTER POSTING DATE:" Type the posting date and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.

If the posting date has been previously entered and the system has not been shut off, or exited, this prompt will not appear. Skip to STEP 6.

STEP 5:   When the date is typed and the <**ENTER**> key is pressed, the program prompts: "IS DATE OK?" Type <**Y**>(YES) and press <**ENTER**>, if you want to continue.

Type <**N**>(NO) and press <**ENTER**> if you want to re-enter the date. The program prompts for entry of the posting date.

STEP 6: When <**Y**>(YES) is typed and the <**ENTER**> key pressed, the program displays the **CASH DISBURSEMENTS/PURCHASE JOURNAL SELECTION MENU.** From this menu, select <**3**> for **DELETE TRANSACTIONS** and press <**ENTER**>.

STEP 7: The program displays one of the following messages (depending upon the journal to which you have posted transaction records), and prompts:
If transactions have been posted to the Accounts Payable Journal:

```
              *CASH DISBURSEMENTS/PURCHASE JOURNAL*

ACCOUNTS PAYABLE TRANSACTIONS ARE IN THE EDIT FILE
ACCOUNTS PAYABLE ACCOUNT # IS: 2000-00 ACCOUNTS PAYABLE

DO YOU WANT TO DELETE FROM THESE TRANSACTIONS?
```

If transactions have been posted to the Cash Disbursements Journal:

```
              *CASH DISBURSEMENTS/PURCHASE JOURNAL*

CASH DISBURSEMENTS TRANSACTIONS ARE IN THE EDIT FILE
CASH ACCOUNT NUMBER IS: 1040-00

DO YOU WANT TO DELETE FROM THESE TRANSACTIONS?
```

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. The program prompts for entry of the record number. Type <**N**>(NO) and press <**ENTER**> if you do not want to delete transactions. The program displays the following message and prompts:

"TRANSACTIONS IN THE EDIT FILE MUST BE POSTED TO THE GENERAL LEDGER -- PRESS <**ENTER**> TO CONTINUE." Press <**ENTER**> and the program returns to the Posting Menu.

STEP 8: When <**Y**>(YES) is typed, and the <**ENTER**> key is pressed in STEP 7, the program prompts: "RECORD NUMBER:". Type the record number identifying the transaction record you want to mark for deletion, and press <**ENTER**>. The record number is automatically marked by the system during the posting procedure and displayed in the upper right of the screen. This number is included on the edit list. See Section 7.3.2 to print the edit list if you need this reference.

STEP 9: When the record number is typed and the <**ENTER**> key pressed, the program displays the specified transaction and prompts: "DO YOU WANT TO DELETE THIS RECORD?". Type <**Y**>(YES) and press <**ENTER**>, if you want to continue.

Type <**N**>(NO) and press <**ENTER**>, if you do not want to mark this record for deletion. The program returns to the prompt for a record number. Press the <**UP-ARROW**> key to return to the **Cash Disbursements/Purchase Journal Selection Menu**.

STEP 10: When <**Y**>(YES) is typed in STEP 9 and the <**ENTER**> key pressed, the program prompts: "MARKED FOR DELETION -- PRESS ENTER TO CONTINUE". When the <**ENTER**> key is pressed, the program returns to the prompt for a record number. You may continue to mark records for deletion by repeating the procedure described above, or return to the **Cash Disbursements/Purchase Journal Selection Menu** by pressing the <**UP-ARROW**> key.

NOTE: The transaction is deleted from the temporary file when you print the register and update the General Ledger.

4.3.1.4 ADD PAYROLL TRANSACTIONS

This section presents instructions for adding payroll transactions. Payroll transactions are posted in much the same manner as other transactions. To completely enter a payroll transaction record you need to know:

The Payroll Account number in the General Ledger;
The number of the check issued to the employee;
The date of the check issued to the employee;
The check amount;
The employee number (set up in the Employee File, See Section 6.8);
The amount(s) deducted from the employee paycheck and the General Ledger account number(s) to which these amount(s) are distributed.

Follow these STEPS to add a payroll transaction:

STEP 1: From the **MAIN MENU**, select <**2**> for **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2: From the **POSTING MENU**, select <**3**> for **CASH DISBURSEMENT AND ACCOUNTS PAYABLE**

POSTINGS, press <**ENTER**> and select <**1**> for **POST, CHANGE, DELETE AND INQUIRY.**

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When selection is made, the program prompts: "ENTER POSTING DATE". Type the posting date and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.

If the posting date has been previously entered, and the system has not been shut off or exited, this prompt will not appear. Skip to STEP 6.

STEP 5:   When the date is typed, and the <**ENTER**> key pressed, the program prompts: "IS DATE OK?".

Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

Type <**N**>(NO), and press <**ENTER**> if you want to re-enter the date. The program prompts for entry of the posting date.

STEP 6:   When <**Y**>(YES) is typed, and the <**ENTER**> key pressed, the program displays the **CASH DISBURSEMENTS/PURCHASE JOURNAL SELECTION MENU.**

From this menu, select <**4**> for **ADD PAYROLL TRANSACTIONS** and press <**ENTER**>.

STEP 7:   The program prompts:

```
          **CASH DISBURSEMENTS/PURCHASE JOURNAL**

   (1)  SELECT A JOURNAL (A OR B)
   (A)  ACCOUNTS PAYABLE JOURNAL
   (B)  CASH DISBURSEMENTS JOURNAL
```

Type <**A**>, and press <**ENTER**> if you are posting payroll transactions to the Accounts Payable Journal.

Type <**B**>, and press <**ENTER**> if you are posting payroll transactions to the Cash Disbursements Journal.

STEP 8:   When selection is made, the program prompts for entry of the General Ledger account number corresponding to the journal to which you will be posting payroll transactions. Type this number, and press <**ENTER**>.

STEP 9:   When the account number is typed and the <**ENTER**> key pressed, the program displays the description of the account identified, and prompts: "IS EVERYTHING OK?".

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. The program prompts for the check number. Type <**N**>(NO), and press <**ENTER**> if you want to re-enter this information. The program prompts:

"<M> RETURN TO POSTING MENU
<E> EXIT TO MONITOR
SELECT:"

Type <**1**>, and press <**ENTER**> if you want to re-select the posting journal. Type <**M**>, and press <**ENTER**> if you want to return to the Posting Menu. Type <**E**>, and press <**ENTER**> if you want to exit to the monitor.

STEP 10:   When <**Y**>(YES) is typed in STEP 9, and the <**ENTER**> key pressed, the program prompts: "(1) CHECK NUMBER:". Type the check number and press <**ENTER**>. Type up to six numeric characters. For additional, consecutively numbered checks, type the <**ENTER**> key and the program will automatically enter the next number. Press the <**UP-ARROW**> key if you want to return to the Cash Disbursements/Purchase Journal Selection Menu.

STEP 11:   When the check number is entered, the program displays the following transaction record for data entry:

```
                        ADDING PAYROLL RECORDS
   (1) CHECK NUMBER.....: 40
   (2) CHECK DATE.......:
   (3) CHECK AMOUNT....:
   (4) EMPLOYEE #.......:
```

Type the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line.   Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(2) CHECK DATE	Type MMDDYY. Type the check date, and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry. For additional transactions with the same date press <**ENTER**> here, and the program automatically supplies the date.
(3) CHECK AMOUNT	Type up to 7 numeric characters. Type the check amount, press <**ENTER**>. This dollar amount represents gross pay. Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the program inserts the decimal upon entry.
(4) EMPLOYEE NUMBER	Type up to 4 numeric characters. Type the number identifying the employee who received the check specified on line 1, and press <**ENTER**>. When the employee number is typed, and the <**ENTER**> key pressed, the program displays the employee name on the screen.

STEP 12:   When these entries are complete, the program displays lines 5 through 16 for the distribution of the check deductions to the appropriate accounts. These deductions determine the "net" pay.

```
                           ADDING PAYROLL RECORDS

  (1) CHECK NUMBER.........: 40
  (2) CHECK DATE...........: 10/01/98
  (3) CHECK AMOUNT.........:          250.00
  (4) EMPLOYEE #...........: 4   MARSHALL   DAVIS

                       DISTRIBUTION ACCOUNT:

ACCT NO          AMOUNT          ACCT NO    AMOUNT

5) GROSS                      11) FWT
6) GROSS                      12) CWT
7) NON TAX                    13) OTHER
8) SICK PAY                   14) OTHER
9) FICA                       15) OTHER
10) FWT                       16) EIC


 PRESS <DOWN-ARROW> TO END GROUP


 PRESS <UP-ARROW> TO END DISTRIBUTION
```

Follow these guidelines when making your entries: Remember to allow for two decimal places when typing dollar amounts. Do not type the decimal, the decimal is inserted upon entry.

NOTE: You may end the distribution of deductions by pressing the <**UP-ARROW**> key. You may press the <**DOWN-ARROW**> key to move to the next "group" of entries, or press the <**UP-ARROW**> key to end the distribution.

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
5) GROSS 6) GROSS	Type up to 6 numeric characters. Gross pay can be distributed to two different General Ledger accounts. With the cursor on line (5), type the General Ledger account number to which you want to distribute this employee's gross pay, and press <**ENTER**>. Type the dollar amount to be credited to this account and press <**ENTER**>. Repeat this procedure for entry outline (6). If you do not want to distribute gross pay to more than one account, press the <**ENTER**> key to continue.
7) NON TAX	Type up to 6 numeric characters. Type the General Ledger account number to which non-taxable pay is posted and press <**ENTER**>. Type the dollar amount of non-taxable pay in this paycheck and press <**ENTER**>. If you do not want to make an entry here, press the <**ENTER**> key to continue.
8) SICK PAY	Type up to 6 numeric characters.

	Type the General Ledger account number to which sick pay is posted and press <**ENTER**>.
	Type the dollar amount of sick pay included in this paycheck and press <**ENTER**>.
	If you do not want to make entry here, press the <**ENTER**> key to continue.
9) FICA	Type up to 6 numeric characters.
	Type the General Ledger account number to which Federal Withholding Taxes are posted and press <**ENTER**>.
	Type the amount of Federal Withholding Tax being withheld from this paycheck and press <**ENTER**>.
	If you do not want to make an entry here, press the <**ENTER**> key to continue.
11) SWT	Type up to 6 numeric characters.
	Type the General Ledger account number to which State Withholding Taxes are posted and press <**ENTER**>.
	Type the dollar amount of State Withholding Tax being withheld from this paycheck and press <**ENTER**>.
	If you do not want to make an entry here, press the <**ENTER**> key to continue.
12) CWT	Type up to 6 numeric characters.
	Type the General Ledger account number to which City (or Local) withholding taxes are posted and press <**ENTER**>.
	Type the dollar amount of city (or local) withholding tax being withheld from this paycheck, and press <**ENTER**>.
13) OTHER	Type up to 6 numeric characters.
14) OTHER	Lines 13, 14, and 15 permit the specification of additional
15) OTHER	deductions (such as insurance, savings bond or stock purchase, payroll savings plan etc.). Follow the same procedure as described above to specify additional deductions.
16) EIC	Type up to 6 numeric characters.
	Type the General Ledger account number to which Earned Income Credits are posted and press <**ENTER**>. If you do not want to make an entry here, press <**ENTER**> to continue.

STEP 13: When these entries are complete, the program displays the check amount, the disbursements, and any remaining balance. You must distribute the entire check amount. The program prompts: "IS EVERYTHING OK?". Type <**Y**>(YES) and press <**ENTER**>, if you want to continue. The program prompts for entry of a check number. Type <**N**>(NO), and press <**ENTER**> if you want to change information in this record. When the "SELECT:" prompt appears, type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

When all changes have been made, type <**Y**>(YES) and press <**ENTER**> when the program prompts: "IS EVERYTHING OK?". The program returns to the prompt for a check number. Press the <**UP-ARROW**> key to return to the Cash Disbursements/Purchase Journal Selection Menu.

4.3.1.5 DISPLAY DISBURSEMENT TOTAL

This section presents instructions for displaying the disbursement total for the current postings in the edit file. This function can serve as a "double check" if you are maintaining a tally of transactions on a calculator.

Follow these STEPS to display the disbursement total:

STEP 1: From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2: From the **POSTING MENU**, select <**3**> **CASH DISBURSEMENT AND ACCOUNTS PAYABLE POSTINGS**, press <**ENTER**> and press <**1**> **POST, CHANGE, DELETE AND INQUIRY**.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4: When selection is made, the program prompts: "ENTER POSTING DATE:" Type the posting date and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.

If the posting date has been previously entered and the system has not been shut off, or exited, this prompt will not appear. Skip to STEP 6.

STEP 5: When the posting date is typed and the <**ENTER**> key is pressed, the program prompts: "IS EVERYTHING OK?" Type <**Y**>(YES) and press <**ENTER**> if you want to continue. Type <**N**>(NO) and press <**ENTER**> if you want to change the posting date. The program

returns to the prompt for the posting date (STEP 4).

STEP 6:   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program displays the **CASH DISBURSEMENTS / PURCHASE JOURNAL SELECTION MENU**.

From this menu, select <**5**> **DISPLAY DISBURSEMENT TOTAL** and press <**ENTER**>.

STEP 7:   The program displays the disbursement total and prompts:

```
┌─────────────────────────────────────────────────────────────┐
│              *CASH DISBURSEMENTS / PURCHASE JOURNAL*          │
│                                                              │
│   TOTAL CASH DISBURSEMENTS:     892.83                       │
│                                                              │
│   PRESS <ENTER> TO CONTINUE                                  │
└─────────────────────────────────────────────────────────────┘
```

When the <**ENTER**> key is pressed, the program returns to the **CASH DISBURSEMENTS / PURCHASE JOURNAL MENU.**

4.3.1.6 TRANSACTION INQUIRY

This section presents instructions for displaying transactions entered through the Cash Disbursements, Accounts Payable, or Payroll Journals. This procedure allows you to quickly review your entries and check for possible errors. If changes need to be made, follow the procedure described in Section 4.3.1.2.

Follow these STEPS to display the transaction records for the current posting:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**3**> **CASH DISBURSEMENT AND ACCOUNTS PAYABLE POSTINGS**, press <**ENTER**> and select <**1**> **POST, CHANGE, DELETE AND INQUIRY**.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When selection is made, the program prompts: "ENTER POSTING DATE". Type the posting date and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
If the posting date has been previously entered, and the system has not been shut off, or exited, this prompt will not appear. Skip to STEP 6.

STEP 5:   When the posting date is typed and the <**ENTER**> key is pressed, the program prompts: "IS DATE OK?"
Type <**Y**>(YES) and press <**ENTER**> if you want to continue.
Type <**N**>(NO) and press <**ENTER**> if you want to change the posting date. The program returns to the prompt for the posting date (STEP 4).

STEP 6:   When <**Y**>(YES) is typed, and the <**ENTER**> key is pressed, the program displays the **CASH DISBURSEMENTS / PURCHASE JOURNAL SELECTION MENU**. From this menu, select <**6**> **TRANSACTION INQUIRY** and press <**ENTER**>.

STEP 7:   The program prompts: "STARTING RECORD NUMBER". Type the record number identifying the record you want to review and press <**ENTER**>. The record number is automatically assigned during the posting procedure, and is displayed in the upper right of the screen during posting. The record number is also included on the edit list (Section 4.3.2).

NOTE: If you want to review all transactions in the file, select <**1**> for the first transaction record and press <**ENTER**>.

STEP 8:   When the record number is typed and the <**ENTER**> key pressed, the program displays the specified record, and prompts: "PRESS "UP-ARROW" TO RETURN FOR NEW STARTING NUMBER -- PRESS ENTER TO CONTINUE".

Press the <**UP-ARROW**> key if you want to enter a new record number. Press <**ENTER**> if you want to review the next sequential record on file.

When all records have been reviewed, the program returns to the prompt for a record number. Press the <**UP-ARROW**> key to return to the **CASH DISBURSEMENTS / PURCHASE JOURNAL SELECTION MENU.**

4.3.2 EDIT LIST

This section presents instructions for printing the edit list of transactions entered through the Cash Disbursements, Accounts Payable, or Payroll Journals. It is recommended that this

document be printed and reviewed for errors before the register is printed and transactions updated to the General Ledger. If changes need to be made, follow the procedure described in Section 4.3.1.2. Make sure that your printer is on and functioning properly. Follow these STEPS to print the edit list:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**3**> **CASH DISBURSEMENT AND ACCOUNTS PAYABLE POSTINGS**, press <**ENTER**> and select <**2**> **EDIT LIST**.

The print function is activated immediately. When printing is complete, the program returns to the Posting Menu.

Type the <**CMD**> key, then the <**E**> key to stop the listing.

4.3.3 REGISTER AND CASH DISBURSEMENT / ACCOUNTS PAYABLE UPDATE

This section presents instructions for printing the register and updating the General Ledger. This procedure should only be executed after the edit list (Section 4.3.2) has been printed and reviewed for errors.

Summarizing one distribution account into one transaction is presented as an option during this procedure. This option is normally exercised when the same account is frequently used during the distribution of income or payment. By summarizing one distribution account into one transaction, it can be assigned one reference source and description, and the audit trail remains intact.

The register includes the name of your company, the name of the journal, the date, and the information included on each individual transaction record that has been posted. The printout also includes the summary account details.

Once the register report is printed, the temporary file for transactions is sorted, checked for balance and moved to the permanent General Ledger transactions file. If the register is out of balance the program displays this message:

"TRANSACTIONS ARE OUT OF BALANCE -- CANNOT CONTINUE".

The program then returns to the monitor. If this occurs, print an edit list to take corrective action (Section 4.3.2).

Follow these STEPS to print the register and to update the General Ledger:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**3**> **CASH DISBURSEMENT AND ACCOUNTS PAYABLE POSTINGS** and press <**ENTER**>, then press <**3**> **REGISTER CASH DISBURSEMENT / ACCOUNTS PAYABLE UPDATE**, and press <**ENTER**>.

STEP 3:   The program prompts: "DO YOU WANT TO SUMMARIZE DISTRIBUTION ACCOUNTS INTO A SINGLE TRANSACTION?"

Type <**N**>(NO) and press <**ENTER**> if you do not want to summarize distribution accounts into a single transaction. Continue to STEP 4.

Type <**Y**>(YES), and press <**ENTER**> if you want to summarize distribution accounts into a single transaction. Skip to STEP 6.

STEP 4:   When <**N**>(NO) is typed in STEP 3, and the <**ENTER**> key pressed, the program prompts:

"(1) REFERENCE SOURCE
 (2) REFERENCE DESCRIPTION"

Type the reference number identifying the source document, and press <**ENTER**>. Use up to 6 alphanumeric characters to complete this entry.

STEP 5:   When these entries are complete the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**,> if you want to change the information just entered. The "SELECT:" prompt appears. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. You may also type <**M**> and press <**ENTER**> to return to the Posting Menu, or type <**E**> and press <**ENTER**> to exit to the monitor. Type <**Y**>(YES) and press <**ENTER**> to continue.

When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the print function is activated. After the register is printed, the program updates the General Ledger. When all processing is complete, the program returns to the Posting Menu.

STEP 6:   When <**Y**>(YES) is typed in STEP 3 and the <**ENTER**> key is pressed, the program displays the following record for data entry:

```
 PRESORT

 SUMMARIZING ACCOUNT DESCRIPTION:

   ACCT. CO   REF. SOURCE   REFERENCE    DESCRIPTION
 1)
 2)
 3)
 4)
 5)
 6)
 7)
 8)
 9)
 10)


 **PRESS <DOWN-ARROW> TO END INPUT**
```

With the cursor on line (1), type the account number you want to summarize into one transaction, and press <**ENTER**>. Type the reference source code and press <**ENTER**>. Type the reference source description and press <**ENTER**>.

All distribution accounts in all transaction records with this specified account number will have the specified reference source code and reference source description.

STEP 7:   When these entries are complete, the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**> if you want to change this information. The "SELECT:" prompt appears.

Type <**C**> and press <**ENTER**> if you want to change the account to be summarized (see STEP 8). Type <**M**> and press <**ENTER**> to display the Posting Menu. Type <**E**> and press <**ENTER**> to exit to the monitor.

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. Skip to STEP 10.

STEP 8:   When <**C**> (for change account to be summarized) is typed in STEP 7, and the <**ENTER**> key is pressed, and a line number is chosen the program displays the following options:

```
 PRESORT

 SUMMARIZING ACCOUNT DESCRIPTION:

   ACCT. NO   REF. SOURCE   REFERENCE    DESCRIPTION
 1) 1000-00   21            LAX
 2)
 3)
 4)
 5)
 6)
 7)
 8)
 9)
 10)

     ACCOUNT NO:
 **PRESS THE <RIGHT-ARROW> KEY TO CHANGE SOURCE DESCRIPTION**
 **PRESS THE <DOWN-ARROW> KEY TO DELETE ACCOUNT**
```

If you want to change the account number, type the new account number, and press <**ENTER**>. Press the <**RIGHT-ARROW**> key to change the reference source or reference description.
Press the <**DOWN-ARROW**> key to delete the entry. The program prompts: "ARE YOU SURE YOU WANT TO DELETE THIS ACCOUNT?". Type <**N**> (NO) and press <**ENTER**> if you do not want to delete this account. Type <**Y**> (YES) and press <**ENTER**> to delete this account.

STEP 9:   When a change has been made, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**> if you want to make additional changes. Type <**Y**>(YES) and press <**ENTER**> to continue.

STEP 10:   When <**Y**>(YES) is typed in STEP 7 (or STEP 9), and the <**ENTER**> key is pressed, the program prompts:

"(1) REFERENCE SOURCE
 (2) REFERENCE DESCRIPTION"

Type the reference number identifying the source document and press <**ENTER**>.   Use up to 6 alphanumeric characters to complete this entry.   Type the reference source description and press <**ENTER**>.   Use up to 24 alphanumeric characters to complete this description.

STEP 11:   When these entries are complete, the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**> if you want to change this information.   When the "SELECT:" prompt appears, type the line number of the information you want to change and press <**ENTER**>.   Type in the new information and press <**ENTER**>.   Type <**M**> and press <**ENTER**> to display the Posting Menu.   Type <**E**> and press <**ENTER**> to exit to the monitor.   Type <**Y**>(YES) and press <**ENTER**> to continue.   When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the print function is activated.   After the register is printed, the program updates the General Ledger.   When all processing is complete, the program returns to the Posting Menu.

4.4   STANDARD ENTRIES

This section presents instructions for printing the edit list of the standard entries that will be included for the specified posting date, and updating these entries to the General Ledger.

It is very important that the standard entries edit list be printed and reviewed before updating the General Ledger.   If any of the standard entries should not be included for this posting date, then it can be "suppressed" by following the procedure described in Section 3.7.4.

4.4.1   EDIT LIST

This section presents instructions for printing the edit list of standard entries.   Review this document for accuracy.   See Section 3.7.4 to suppress standard transactions.   See Section 3.7.5 to lift the suppression of a standard transaction.

To print the edit list follow these instructions:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**4**> **STANDARD ENTRY POSTINGS** and press <**ENTER**>, select <**1**> **EDIT LIST**.

The print function is activated immediately.   When printing is complete the program returns to the Posting Menu.

4.4.2   REGISTER AND STANDARD ENTRY UPDATE

This section presents instructions for printing the Standard Entries Register, and updating the standard entries for the specified posting date to the General Ledger.

You may select to print the register on narrow or wide paper.   Be sure that you have installed the appropriate paper in your printer, and that your printer is on and functioning properly. Follow these STEPS to execute this procedure:

STEP 1:   From the **MAIN MENU**, select <**2**> **GENERAL LEDGER POSTINGS** and press <**ENTER**>.

STEP 2:   From the **POSTING MENU**, select <**4**> **STANDARD ENTRY POSTINGS**, press <**ENTER**> and select <**2**> **REGISTER AND STANDARD ENTRY UPDATE** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE".   Type the authorization code and press <**ENTER**>.   The authorization code is a security code which limits access to the files.

STEP 4:   When entry is made, the program prompts: "ENTER STANDARD TRANSACTION DATE". Type the period ending date specifying the standard transactions you want to include in this posting and press <**ENTER**>.   Remember to follow the MMDDYY format when typing dates.   Do not type any separating punctuation, the program formats the date upon entry.

STEP 5:   When the date is typed and the <**ENTER**> key pressed, the program prompts:
"IS DATE OK?".

Type <**N**>(NO) and press <**ENTER**> if you want to change the date.   The program returns to the prompt for the date (STEP 4).   Type <**Y**>(YES) and press <**ENTER**> if you want

to continue.

STEP 6:   When <**Y**>(YES) is typed in STEP 5 and the <**ENTER**> key pressed, the program prompts:

```
DO YOU WANT TO PRINT (A OR B)?

(A) 132 CHARACTER FORMAT
(B) 80 CHARACTER FORMAT

SELECT:
```

Type <**A**> and press <**ENTER**> if you want to print the register on wide (132 character) paper. Type <**B**> and press <**ENTER**> if you want to print the register on narrow (80 character) paper.

STEP 7:   When selection is made, the program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 8:   When the authorization code is entered and the <**ENTER**> key pressed, the print function is activated. After printing the register, the program updates the General Ledger. When processing is complete, the program returns to the monitor.

Type <**GL**> and press <**ENTER**> to display the Main Menu.

┌───┐
│ CHAPTER 5:   GENERAL LEDGER REPORTS AND LISTINGS   │
└───┘

5.0   INTRODUCTION

This chapter introduces the printing of a variety of reports and listings. These system
printouts include financial reports and comparative reports that indicate the financial status
of your business, and working reports that can facilitate data entry during posting and file
maintenance.

The basic financial statements include reports on income, balance and cash: General Ledger Trial
Balance; Income Statement and Schedules; Balance Sheet and Schedules; Cash Flow Report - Changes
In Components. Analytical reports include trend reports and managerial reports. Trend reports
list up to 6 columns, and indicate the trend apparent from the balance sheet and the income
statement, and compare selected fiscal periods: Income Statement Trend Report; Cash Flow Trend -
Changes In Components Trend Profit Center Comparison Report; Daily Operating Control Report.
The other nine reports available from this menu are usually considered to be working documents.
 They are normally printed to assist you in the day to day operation and maintenance of the
system. These working reports include general accounting, employee and payroll related reports:
General Ledger Account Master File List; Standard Entries Master List; Trial Balance Work Sheet;
D.O.C.S. Worksheet; Profit Center Titles and Ratio List; Chart of Accounts Extract; System
Information File List; Period Ending Dates List.

Follow these STEPS to print these documents:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>. The
                 REPORTS AND LISTINGS MENU is displayed on the screen.

```
         **REPORT AND LISTING PROGRAMS**

  (1)  GENERAL LEDGER TRIAL BALANCE
  (2)  BALANCE SHEET AND SCHEDULES
  (3)  CASH FLOW REPORT (COMPONENT CHANGES)
  (4)  INCOME STATEMENT AND SCHEDULES
  (5)  BALANCE SHEET TREND REPORT
  (6)  CASH FLOW TREND REPORT (COMPONENT TREND CHANGES)
  (7)  INCOME STATEMENT TREND REPORT
  (8)  COMPARATIVE INCOME STATEMENT TREND REPORT
  (9)  DAILY OPERATING CONTROL REPORT
 (10)  D.O.C.S. WORKSHEET
 (11)  PROFIT CENTER COMPARISON REPORT
  [ESC] TO EXIT    [M] RETURN TO MAIN MENU

 SELECT:
```

STEP 2:   Make your selection (type a number <**1**> through <**18**>) and press <**ENTER**>, and follow
                 the appropriate instructions.

5.1   GENERAL LEDGER TRIAL BALANCE

This section presents instructions for printing the General Ledger Trial Balance. This report
includes the trial balance for all regular posting accounts or for the memo accounts. You may
select to print the trial balance for one profit center or for all profit centers, and you must
specify starting and ending dates to include all transactions or a "range" of transactions.
Transactions prior to a selected start date are accumulated and printed as the beginning balance
for each account. You may also select to include or exclude line detail, and may specify
whether the report is to be printed on narrow or wide paper.

Make sure your printer is on and functioning properly before beginning. See the Appendix for an
example of this document.

Follow these STEPS to print the Trial Balance Report:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **Reports and Listings Menu**, select <**1**> **GENERAL LEDGER TRIAL BALANCE** and
                 press <**ENTER**>.

STEP 3:   The program prompts:

```
         **REPORT AND LISTING PROGRAMS**

 (1) GENERAL LEDGER TRIAL BALANCE..(132 CHARACTER FORMAT)
```

```
(2) GENERAL LEDGER TRIAL BALANCE...(80 CHARACTER FORMAT)
(3) GENERAL LEDGER TRIAL BALANCE - BUDGET
(4) GENERAL LEDGER TRIAL BALANCE - LAST YEAR
(5) GENERAL LEDGER TRIAL BALANCE WORK SHEET
(M) RETURN TO REPORT MENU
SELECT:
```

Type <**1**> and press <**ENTER**> if you want the report to be printed on wide (132 character) paper. If you want to include line detail in the report, you must print the report on wide paper. Follow STEP 4 through 9 for instructions.

Type <**2**> and press <**ENTER**> if you want to print the report on narrow paper. Follow STEPS 4 through 9 for instructions. Type <**3**> and press <**ENTER**> if you want to print the General Ledger Trial Balance budget report. Follow STEPS 11 through 14 for instructions. Type <**4**> and press <**ENTER**> if you want to print the last year's General Ledger Trial Balance budget report.

Follow STEPS 11 through 14 for instructions.

STEP 4: When option <**1**> or <**2**> is selected in STEP 3, the program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 5: When entry is made and/or the <**ENTER**> key pressed, the program prompts: "(R) REGULAR REPORT...(M) MEMO REPORT:". Type <**R**> and press <**ENTER**> if you want the Trial Balance Report to be based on regular General Ledger transactions. Type <**M**> and press <**ENTER**> if you want the Trial Balance Report to be based on memo transactions.

STEP 6: When selection is made, the program prompts: "IS THIS A RESTART?". The restart option is presented so that you may begin the printout without being interrupted. Type <**N**>(NO) and press <**ENTER**> if you do not want to restart the program with a specific account number. Type <**Y**>(YES) and press <**ENTER**> if you want to restart the program with a specific account number.

When <**Y**>(YES) is typed and the <**ENTER**> key is pressed, the program prompts: "ENTER LAST ACCOUNT NUMBER PRINTED:". Type the account number which indicates the last complete account entry printed before the printout was interrupted and press <**ENTER**>. When the print function is activated, the listing will begin with the next sequential account number.

STEP 7: When selection is made and the <**ENTER**> key pressed, the program prompts: "O.K.?". Type <**N**>(NO) and press <**ENTER**> if you want to re-enter the account number. Type <**Y**>(YES) and press <**ENTER**> to continue.

STEP 8: When <**Y**>(YES) is typed in STEP 7 and the <**ENTER**> key is pressed, the program prompts:

```
              ** GENERAL LEDGER TRIAL BALANCE **

(1) REPORTING PERIOD START DATE......................:
(2) REPORTING PERIOD END DATE........................:

(3) PROFIT CENTER TO BE REPORTED OR ALL..............:
    ENTER PROFIT CENTER (1-99) OR "ALL"..............:

(4) DO YOU WANT ACCOUNT DETAIL?......................:
(5) DO YOU WANT TO SUPPRESS ZERO BALANCES?...........:
```

Enter the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line.
Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) REPORTING PERIOD START DATE	Type MMDDYY. Type the date which specifies the current period start date and press <**ENTER**>. Transactions that were entered prior to this date are grouped as balance forward. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates, the program formats the date upon entry.
(2) REPORTING PERIOD END DATE	Type MMDDYY. Type the date which specifies the current period end date, and press <**ENTER**>. Transactions that have been entered after this date are ignored. Remember to follow the MMDDYY format when typing dates. Do not

	type any separating punctuation, the program formats the date upon entry.
(3) PROFIT CENTER TO BE REPORTED OR ALL ENTER PROFIT CENTER (1-99) OR "ALL"	Type up to two numeric characters or <**ALL**>. Type the profit center number identifying the profit center for which you want to print this report, and press <**ENTER**>. Type <**ALL**> and press <**ENTER**> if you want to include all profit centers in the report.
(4) DO YOU WANT TO SUPPRESS ZERO BALANCES?	Type <**Y**> or <**N**>. Type <**Y**>(YES) and press <**ENTER**> if you do not want to include accounts with zero balances on the report. Type <**N**>(NO), and press <**ENTER**> if you want to include accounts with zero balances on the report.

STEP 9: When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**> if you want to change this information. The "SELECT:" prompt appears. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 10: When <**Y**>(YES) is typed in STEP 9 and the <**ENTER**> key is pressed, the print function is activated. When printing is complete, the program returns to the Reports and Listings Menu. Type <**M**> and press <**ENTER**> if you want to return to the Main Menu.

STEP 11: If <**3**> or <**4**> are typed in STEP 3, the program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 12: When selection is made and/or the <**ENTER**> key is pressed, the program prompts:

```
(1) ENTER REPORT PERIOD ENDING DATE...............:
(2) ENTER PROFIT CENTER (1-99) OR "ALL"...........:
```

Type the information called for. Press <**ENTER**> following entry to advance the cursor to the next line.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) ENTER THE REPORT PERIOD ENDING DATE	Type MMDDYY. Type the date specifying the current period end date, and press <**ENTER**>. Transactions that have been entered after this date are ignored. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
(2) ENTER PROFIT CENTER (1-99) OR "ALL"	Type up to two numeric characters, or <**ALL**>. Type the number identifying the profit center for which you want to print this report, and press <**ENTER**>. Type <**ALL**>, and press <**ENTER**> if you want to include all profit centers in the report.

STEP 13: When these entries are complete, the program prompts:

"THIS REPORT REQUIRES WIDE PAPER
 IS EVERYTHING OK?"

Type <**N**>(NO), and press <**ENTER**> if you want to change this information. The "SELECT:" prompt appears. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 14: When <**Y**>(YES) is typed in STEP 13 and the <**ENTER**> key pressed, the print function is activated. When printing is complete the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**>, or exit to the monitor by typing <**E**> and pressing <**ENTER**>.

5.2   BALANCE SHEET AND SCHEDULES

This section presents instructions for printing the balance sheet and schedules. This report is usually called the stand-alone balance sheet when it is run without the income statement. It includes the balance sheet accounts and schedules from the beginning of the fiscal year to any specified date. Make sure the printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the balance sheet and schedules:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU**, select <**2**> **BALANCE SHEET AND SCHEDULES** and press <**ENTER**>.

STEP 3:   The screen prompts: "ENTER AUTHORIZATION CODE". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When the authorization code is typed and the <**ENTER**> key is pressed, the program prompts:

```
                         * BALANCE SHEET *

     PROFIT CENTERS TO BE REPORTED OR CONSOLIDATION:

       (A)   INDIVIDUAL PROFIT CENTER REPORT(S)
              THIS SELECTION PREPARED THE BALANCE SHEET FOR
              INDIVIDUAL PROFIT CENTERS BUT ALLOWS FOR ALL PROFIT
            CENTER TO BE REQUESTED TO RUN CONSECUTIVELY

       (B)   MULTIPLE PROFIT CENTER REPORT
              THIS SELECTION PREPARES THE BALANCE SHEET FOR ANY
            COMBINATION OF PROFIT CENTERS

       (C)   CONSOLIDATION REPORT
              THIS SELECTION PREPARES THE BALANCE SHEET FOR ALL
            PROFIT CENTERS (CONSOLIDATION)

       (M)   RETURN TO THE MAIN SELECTION MENU

       (E)   EXIT TO MONITOR

     SELECT:
```

Type <**A**> and press <**ENTER**> if you want to print the income statement for an individual profit center (Individual Report). Up to 30 individual reports can be printed consecutively. Skip to STEP 6.

Type <**B**> and press <**ENTER**> if you want to print the income statement for a combination of profit centers (Multiple Report). Up to 30 profit centers can be specified. Skip to STEP 6.

Type <**C**>, and press <**ENTER**> if you want to print the income statements for all profit centers (Consolidated Report).

STEP 5:   When <**C**> is selected in STEP 4 (for Consolidated Report), and the <**ENTER**> key is pressed, the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO), and press <**ENTER**> if you want to return to the selections presented in STEP 4.

Type <**Y**>(YES), and press <**ENTER**> if you want to continue. Skip to STEP 9 for instructions.

STEP 6:   When <**A**> for Individual Report, or <**B**> for Multiple Report is selected in STEP 4, the program prompts:

```
                         * BALANCE SHEET *

      (A)  INDIVIDUAL PROFIT CENTER REPORT(S)

      ENTER PROFIT CENTER TO BE REPORTED:

      PRESS <ENTER> AFTER EACH PROFIT CENTER ENTERED
      PRESS THE <UP-ARROW> KEY TO END
```

Type the number identifying the profit center for which you want to print this report, and press <**ENTER**>. If you are including more than one profit center continue to type additional profit center numbers (pressing <**ENTER**> after each entry) until complete.

Press the <**UP-ARROW**> key when entry is complete.

STEP 7:   When entry is made, the program prompts: "IS EVERYTHING OK?".

Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

Type <**N**>(NO, and press <**ENTER**> if you want to re-enter this information. The program returns to STEP 4.

STEP 8:   When <**Y**>(YES) is typed in STEP 8 (or STEP 5, if you are printing a Consolidated Report) and the <**ENTER**> key is pressed, the program prompts:

```
┌────────────────────────────────────────────────────────────┐
│                      * BALANCE SHEET *                       │
│                                                              │
│ (1) REPORT PERIOD END DATE.....................:             │
│ COMPARATIVE                                                  │
│ (2) (B) BUDGET; (L) LAST YEAR; (N) NONE........:             │
│ (3) DO YOU WANT ACCOMPANYING SCHEDULES (Y/N)...:             │
└────────────────────────────────────────────────────────────┘
```

Enter the information called for, line for line. Press <**ENTER**> following each entry to advance the cursor to the next line.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) REPORT PERIOD ENDING DATE	Type MMDDYY. Type the date you want to specify as the current period end date and press <**ENTER**>. Transactions entered after this date are ignored.
COMPARATIVE	

(2) (B) BUDGET
    (L) LAST YEAR
    (N) NONE
	Type <**B**>, <**L**> or <**N**>.
	Type <**B**> and press <**ENTER**> if you want to compare the current year's figures (to-date) to the budgeted amount set up in the General Ledger Master File.
	Type <**L**> and press <**ENTER**> if you want to compare the current year's figures (to-date) to last year's figures (covering the same period).
	Type <**N**> and press <**ENTER**> if you do not want to make comparisons.

(3) DO YOU WANT ACCOMPANYING SCHEDULES (Y/N)	Type <**Y**> or <**N**>. Type <**Y**>(YES) and press <**ENTER**> if you want to include the schedules in the printout. Type <**N**>(NO and press <**ENTER**> if you do not want to include the schedules in the printout. **NOTE:** If <**B**> for Budget, or <**L**> for Last Year has been selected on Line 2, the program prompts: (4) DO YOU WANT ACTUALS TO THE LEFT (Y/N). Type <**Y**> or <**N**>. Type <**N**>(NO) and press <**ENTER**> if you do not want actuals printed to the left. Type <**Y**>(YES) and press <**ENTER**> if you want actuals printed to the left.

STEP 8:   When these entries are complete, the print function is activated. The program displays progress messages while printing. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the monitor by typing <**E**> and press <**ENTER**>.

5.3 CASH FLOW REPORT

This section presents instructions for printing the cash flow report. This report can be selected to include any one profit center or all profit centers. You must also indicate the start date and end date specifying the financial period(s) you want the report to cover.

The Cash flow report includes one column for current period amounts and another column for year-to-date totals. Transactions entered prior to the start date are accumulated in the year-to-date column.

There are two titled reports included in the printout: Statement of Cash Flow and Statement of Changes in Financial Position. Make sure the printer is on and functioning properly before beginning. See the Appendix for an example of this document. To access this report from the menu, follow these instructions:

STEP 1:   From the **MAIN MENU** select <**3**> for **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **Reports and Listings Menu** select <**3**> for **CASH FLOW REPORT - CHANGES IN COMPONENTS** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4: When the authorization code is typed and the <**ENTER**> key pressed, the program prompts:

```
                    ** STATEMENT OF CASH FLOW **

        (1)   REPORTING PERIOD START DATE.................:
        (2)   REPORTING PERIOD END DATE...................:
        (3)   PROFIT CENTER TO BE REPORTED OR "ALL".......:
              ENTER PROFIT CENTER (1-99) OR "ALL"
```

Enter the information called for, line for line. Press <**ENTER**> following each entry to advance the cursor to the next line.

Follow these guidelines when making your entries.

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) REPORTING PERIOD START DATE	Type MMDDYY. Type the date you want to specify as the current period start date, and press <**ENTER**>. Transactions entered before this date are reflected in the year-to-date income statement. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates, the program formats the date upon entry.
(2) REPORTING PERIOD END DATE	Type MMDDYY. Type the date you want to specify as the current period end date, and press <**ENTER**>. Transactions entered after this date are not included in the report. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates, the program formats the date upon entry.
(3) PROFIT CENTER TO BE REPORTED OR "ALL" ENTER PROFIT CENTER (1-99) OR "ALL"	Type up to two numeric characters or <**ALL**>. Type the profit center number identifying the profit center you want to include in this report and press <**ENTER**>. Type <**ALL**>, and press <**ENTER**> if you want to include all profit centers in the report.

STEP 5: When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**Y**>(YES), and press <**ENTER**> if you want to continue. Type <**N**>(NO), and press <**ENTER**> if you want to change the information just entered. The "SELECT" prompt appears on the screen. Type the line number of the information you want to change, and press <**ENTER**>. Type the new information and press <**ENTER**>.

STEP 6: When <**Y**>(YES) is typed in STEP 5 and the <**ENTER**> key is pressed, the print function is activated immediately. When the Cash Flow report has completed printing, the program prompts: "DO YOU WANT TO PRINT THE "STATEMENT OF CHANGES REPORT?". Type <**Y**>(YES) and press <**ENTER**> if you want to print a statement outlining the changes between the selected period(s), the budgeted amounts, and last year's figures.

Type <**N**>(NO) and press <**ENTER**> if you do not want to print this information. The program returns to the monitor. Type <**GL**> and press <**ENTER**> to display the Main Menu.

STEP 7: When <**Y**>(YES) is typed in STEP 6 and the <**ENTER**> key is pressed, the print function is activated. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the monitor by typing <**E**> and pressing <**ENTER**>.

5.4 INCOME STATEMENT AND SCHEDULES

This section presents instructions for printing the Income Statement, and if desired, the accompanying balance sheet and schedules. You may select to print the income statement for one profit center or all profit centers, and include all posting accounts or only those active during selected dates.

In addition, you may select to print comparative figures between the year-to-date totals and the budgeted amounts set up in the General Ledger Master File (See Section 3.1), or between the year-to-date totals and last year's totals.

There are three main options to consider when you print the income statement. You may print a:

> Consolidated report showing actual year-to-date and current income only.

> Comparative report showing the consolidated report figures, compared to the budgeted figures set up in the General Ledger Master File.

> Comparative report showing the consolidated report figures compared to last year's figures.

Make sure your printer is on line and functioning properly before beginning. This report can be printed on wide (132 character) or narrow (80 character) paper. See the Appendix for examples of the income statement, balance sheet and schedules.

Follow these STEPS to print the income statement:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **Reports and Listings Menu**, select <**4**> **INCOME STATEMENT AND SCHEDULES** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When a selection is made and/or the <**ENTER**> key pressed, the program prompts:

```
      PLSTART1**INCOME STATEMENT AND BALANCE SHEET**

  PROFIT CENTERS TO BE REPORTED OR CONSOLIDATED:

  (A)    INDIVIDUAL PROFIT CENTER REPORT(S)
          THIS SELECTION PREPARES FINANCIAL REPORTS FOR
          INDIVIDUAL PROFIT CENTERS BUT ALLOWS FOR ALL PROFIT
          CENTERS TO BE REQUESTED TO RUN CONSECUTIVELY

  (B)    MULTIPLE PROFIT CENTER REPORT THIS SELECTION
          PREPARES FINANCIAL STATEMENTS FOR ANY COMBINATION OF
          PROFIT CENTERS

  (C)    CONSOLIDATED REPORT
          THIS SELECTION PREPARES FINANCIAL STATEMENTS FOR ALL
          PROFIT CENTERS (CONSOLIDATION)

  (M)    RETURN TO MAIN SELECTION MENU

  (E)    EXIT TO MONITOR

  SELECT:
```

Type <**A**>, and press <**ENTER**> if you want to print the income statement for an individual profit center (Individual Report). Skip to STEP 6 for instructions.

Type <**B**>, and press <**ENTER**> if you want to print the income statement for a combination of profit centers (Multiple Report). Skip to STEP 6 for instructions. Type <**C**> and press <**ENTER**> if you want to print the income statement for all profit centers (Consolidated Report).

STEP 5:   When <**C**> is selected in STEP 4 (for Consolidated Report), and the <**ENTER**> key is pressed, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO), and press <**ENTER**> if you want to return to the selection presented in STEP 4.

Type <**Y**>(YES), and press <**ENTER**> if you want to continue. Skip to STEP 8 for instructions.

STEP 6:   When selection is made, the program prompts: "ENTER PROFIT CENTERS TO BE REPORTED:". Type the profit center number you want to include on the income statement, and press <**ENTER**>. If you want to include more than one profit center on the report, type the additional profit center number(s), pressing <**ENTER**> after each entry until complete. Press the <**UP-ARROW**> key to complete your entry.

STEP 7:   When entry is made, the program prompts: "IS EVERYTHING OK?". Type <**Y**>(YES), and press <**ENTER**> if you want to continue. Type <**N**>(NO) and press <**ENTER**> if you want to change this information. The program returns to STEP 4.

STEP 8:   When <**Y**>(YES) is typed in STEP 7 (or STEP 5, if you are printing a Consolidated Report), and the <**ENTER**> key is pressed, the program prompts:

```
      PLSTART1**INCOME STATEMENT AND BALANCE SHEET**
```

```
┌─────────────────────────────────────────────────────────────────┐
│  (1)  REPORTING PERIOD START DATE................:              │
│  (2)  REPORTING PERIOD END DATE...................:            │
│                                                                 │
│  COMPARATIVE:                                                   │
│                                                                 │
│  (3)  (B) BUDGET; (L) LAST YEAR (N) NONE.........:             │
│  (4)  DO YOU WANT ACCOMPANYING SCHEDULES (Y/N)...:             │
│  (5)  DO YOU WANT THE BALANCE SHEET (Y/N)........:            │
│  (6)  DO YOU WANT THE BAL. SHEET SCHED. (Y/N)....:           │
│  (7)  DO YOU WANT THE CURRENT PERIOD PRINTED                   │
│       ON THE LEFT (Y/N)...........................:          │
│  (8)  DO YOU WANT RATIOS PRINTED TO THE LEFT                   │
│       OF AMOUNTS (Y/N)............................:          │
└─────────────────────────────────────────────────────────────────┘
```

Enter the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next entry line.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) REPORTING PERIOD START DATE	Type MMDDYY. Type the date you want to specify as the current period start date and press <**ENTER**>. Transactions entered before this date are reflected in the year-to-date income statement.
(2) REPORTING PERIOD END DATE	Type MMDDYY. Type the date you want to specify as the current period end date and press <**ENTER**>. Transactions entered after this date are not included in the report.
COMPARATIVE	
(3) (B) BUDGET (L) LAST YEAR (N) NONE	Type <**B**>, <**L**> or <**N**>. Type <**B**> and press <**ENTER**> if you want to compare the current year's figures (to-date) to the budgeted amounts set up in the General Ledger Master File. Type <**L**> and press <**ENTER**> if you want to compare the current year's figures (to-date) to last year's figures (covering the same period). Type <**N**> and press <**ENTER**> if you do not want to make comparisons.
(4) DO YOU WANT ACCOMPANYING SCHEDULES (Y/N)	Type <**Y**> or <**N**>. Type <**Y**>(YES) and press <**ENTER**> if you want to include the schedules in the printout. Type <**N**>(NO) and press <**ENTER**> if you do not want to include the schedules in the printout.
(5) DO YOU WANT THE BALANCE SHEET (Y/N)	Type <**Y**> or <**N**>. Type <**Y**>(YES) and press <**ENTER**> if you want to include the balance sheet in the printout. Type <**N**>(NO) and press <**ENTER**> if you do not want to include the balance sheet in the printout. The balance sheet uses the same end date and profit figures included on the income statement. **NOTE:** If <**B**> for Budget or <**L**> for Last Year has been entered on line 3, and <**Y**> (YES) is entered on line 5 to include the balance sheet in the printout, the program prompts:
PRINT ACTUALS ON LEFT (Y/N)	Type <**Y**> or <**N**>. Type <**Y**>(YES), and press <**ENTER**> if you want to include all balance sheet schedules in the printout. Type <**N**>(NO) and press <**ENTER**> if you do not want to include the balance sheet schedules in the printout.
(7) DO YOU WANT THE CURRENT PERIOD PRINTED ON THE LEFT (Y/N)	Type <**Y**> or <**N**>. Type <**Y**>(YES), and press <**ENTER**> if you want the current period figures printed to the left of the year-to-date figures. Type <**N**>(NO) and press <**ENTER**> if you want the current period figures printed to the right of the year-to-date figures.
(8) DO YOU WANT RATIOS PRINTED TO THE LEFT OF AMOUNTS (Y/N)	Type <**Y**> or <**N**>. Type <**Y**>(YES) and press <**ENTER**> if you want to print the ratios to the left of the amounts. Type <**N**>(NO) and press <**ENTER**> if you want to print the ratios to the right of the amounts.

STEP 9:   When these selections are made, the print function is activated. When printing is

complete, the program returns to the Reports and Listing Menu.

From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**>, or exit to the monitor by typing <**E**>, and pressing <**ENTER**>.

5.5 TRIAL BALANCE WORKSHEET

This section presents instructions for printing the Trial Balance Worksheet. This document includes total debits and credits that have accumulated for each account as of a selected date. Debits and credits that have been entered after the specified dates are ignored. Six columns are provided to permit the manual entry of transactions and to plan adjustments.

Make sure your printer is on and functioning properly before beginning. This document requires wide (132 character) paper. See the Appendix for an example of this document.

5.6 BALANCE SHEET TREND REPORT

This section presents instruction for printing the balance sheet trend report. The report includes up to six consecutive periods (printed in adjacent columns and corresponding to period ending dates). The report can be printed for one or for all profit centers.

Make sure you printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the Balance Sheet Trend Report:

STEP 1:   From the **MAIN MENU,** select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU,** select <**5**> **BALANCE SHEET TREND REPORT** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   The program prompts:

```
 ┌──────────────────────────────────────────────────────────┐
 │              TREND STATEMENT OF BALANCE SHEET            │
 │                                                          │
 │  (1) ENTER REPORT PERIOD ENDING DATE.................:   │
 │  (2) ENTER PROFIT CENTER (1-99) OR "ALL".............:   │
 │  (3) DO YOU WANT ACCOMPANYING SCHEDULES (Y/N).......:   │
 └──────────────────────────────────────────────────────────┘
```

Type the information called for, line for line. Press the <**ENTER**> key following each entry to advance the cursor to the next entry line.
Follow these guidelines when making you entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) ENTER REPORT PERIOD ENDING DATE	Type MMDDYY. Type the date you want to specify as the current period end date, and press <**ENTER**>. Transactions entered after the date are not included in the report. The period end date must correspond to a date set up on the System Information File (See Section 6.6). If the period end

	date is not valid, the program displays this message: "DATE MUST BE A PERIOD ENDING DATE. PRESS <ENTER> TO CONTINUE". When the <**ENTER**> key is pressed, the program prompts for entry of the date. If you type the end date specifying the third period of your fiscal year, the program prints the totals for periods 1,2, and 3. If you type the end date specifying the sixth period of your fiscal year, the program prints the totals for periods 1 through 6. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
(2) ENTER PROFIT CENTER (1-99) OR "ALL"	Type up to two numeric characters, or <**ALL**>. Type the profit center number identifying the profit center for which you want to print this report, and press <**ENTER**>. Type <**ALL**>, and press <**ENTER**> if you want to include all profit centers in the report.
(3) DO YOU WANT ACCOMPANYING SCHEDULES (Y/N)	Type <**Y**> or <**N**>. Type <**Y**>(YES), and press <**ENTER**> if you want to include the schedules in the printout. Type <**N**>(NO), and press <**ENTER**> if you do not want to include the schedules in the printout.

STEP 5:   When these entries are made, the program prompts: "IS EVERYTHING OK?".
Type <**Y**>(YES), and press <**ENTER**> if you want to continue.

Type <**N**>(NO), and press <**ENTER**> if you want to change this information. The "SELECT:" prompt appears on the screen. Type the line number of the information you want to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

STEP 6:   When <**Y**>(YES) is typed in STEP 5 and the <**ENTER**> key is pressed, the print function is activated. Type the <**CMD**> key, and then the <**E**> key if you want to stop printing. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the Monitor by typing <**E**> and pressing <**ENTER**>.

5.7 CASH FLOW TREND

This section presents instructions for printing the Cash Flow Trend report. The report includes up to six consecutive periods (printed in adjacent columns and corresponding to period ending dates). The report can be printed for one or for all profit centers.

There are two reports included in the printout:

        Cash Flow Trend Statement Statement of Changes Trend Report

These documents require wide paper (132 character). Make sure the appropriate paper is mounted on your printer, and the printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the Cash Flow Trend report:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU**, select <**6**> **CASH FLOW TREND - CHANGES IN COMPONENTS TREND** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When the authorization code is typed and the <**ENTER**> key is pressed, the program prompts:

```
                 ** TREND STATEMENT OF CASH FLOW **

    (1) REPORT PERIOD ENDING DATE...................:

    (2) PROFIT CENTER TO BE REPORTED OR "ALL"........:
        ENTER PROFIT CENTER (1-99) OR "ALL"

    (3) DO YOU WANT THE STATEMENT OF CHANGES (Y/N)...:

    THIS REPORT REQUIRES WIDE PAPER
```

Enter the information called for, line for line. Press <**ENTER**> following each entry to advance the cursor to the next line.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) REPORT PERIOD ENDING DATE	Type MMDDYY. Type the date you want to specify as the current period end date and press <**ENTER**>. Transactions entered after the date are not included in the report. The period end date must correspond to a date set up in the System Information File (See Section 6.6). If the period end date is not valid, the program displays this message: "DATE MUST BE A PERIOD ENDING DATE. PRESS -- <ENTER> TO CONTINUE". When the <**ENTER**> key is pressed, the program prompts for re-entry of the date. If you type the end date specifying the third period of you fiscal year, the program prints the totals for periods 1,2, and 3. If you type the end date specifying the sixth period of your fiscal year, the program prints the totals for periods 1 through 6. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
(2) PROFIT CENTER TO BE REPORTED OR "ALL" ENTER PROFIT CENTER (1-99) OR "ALL"	Type up to two numeric characters, or <**ALL**>. Type the profit center number identifying the profit center for which you want to print this report, and press <**ENTER**>. Type <**ALL**>, and press <**ENTER**> if you want to include all profit centers in the report.
(3) DO YOU WANT THE STATEMENT OF CHANGES (Y/N)	Type <**Y**> or <**N**>. Type <**Y**>(YES), and press <**ENTER**> if you want to include the statement of changes in the printout. Type <**N**>(NO), and press <**ENTER**> if you do not want to include the statement of changes in the printout.

STEP 5:   When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**Y**>(YES), and press <**ENTER**> if you want to continue.

Type <**N**>(NO), and press <**ENTER**> if you want to change this information. The "SELECT:" prompt appears on the screen.

Type the line number of the information you want to change, and press <**ENTER**>. Type the new information and press <**ENTER**>.

STEP 6:   When <**Y**>(YES) is typed in STEP 5, and the <**ENTER**> key is pressed, the print function is activated. Type the <**CMD**> key, and then the <**E**> key if you want to stop printing. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**> and pressing <**ENTER**>, or exit to the Monitor by typing <**E**>, and pressing <**ENTER**>.

5.8   INCOME STATEMENT TREND REPORT

This section presents instructions for printing the Income Statement Trend Report. This report includes up to six consecutive periods (printed in adjacent columns and corresponding to period ending dates) showing total sales and cost of sales. These figures are used to calculate total gross profit. Operating expenses and other income items are also calculated to arrive at net income or loss for each period. The report can be printed for any or all profit centers.

Make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print this document:

STEP 1:   From the **Main Menu,** select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU**, select <**7**> **INCOME STATEMENT AND TREND REPORT** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When the authorization code is entered, and the <**ENTER**> key is pressed, the program prompts:

```
+------------------------------------------------------------------+
|              TREND STATEMENT OF PROFIT AND LOSS                   |
|                                                                  |
|   (1) ENTER REPORT PERIOD ENDING DATE...............:            |
|   (2) ENTER PROFIT CENTER CHOICE (A,B OR C).........:            |
|       (A) ALL PROFIT CENTERS (1-99)                              |
|       (B) A SINGLE PROFIT CENTER                                 |
|       (C) MULTIPLE PROFIT CENTERS                                |
+------------------------------------------------------------------+
```

Enter the information called for. Press <**ENTER**> following entry to continue.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) ENTER REPORT PERIOD ENDING DATE	Type MMDDYY. Type the date you want to specify as the current period end date, and press <**ENTER**>. Transactions entered after this date are not included in the report. The period end date must correspond to a date set up in the System Information File (See Section 6.6). If the period end date is not valid, the program displays this message: "DATE MUST BE A PERIOD ENDING DATE -- PRESS "ENTER" TO CONTINUE". When the <**ENTER**> key is pressed, the program prompts for re-entry of the date. If you type the end date specifying the third period of your fiscal year, the program prints the totals for periods 1,2, and 3. If you type the end date specifying the sixth period of you fiscal year, the program prints the totals for periods 1 through 6. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
(2) ENTER PROFIT CENTER CHOICE (A,B OR C) (A) ALL PROFIT CENTERS (1-99) (B) A SINGLE PROFIT CENTER (C) MULTIPLE PROFIT CENTERS	Type <**A**>, <**B**>, or <**C**>. Type <**A**>, and press <**ENTER**> if you want to print the trend report for all profit centers. Skip to STEP 7. Type <**B**>, and press <**ENTER**> if you want to print the trend statement for a single profit center. Skip to STEP 6. Type <**C**>, and press <**ENTER**> if you want to print the trend statement for multiple profit centers. Continue to STEP 3.

STEP 5:   If <**C**> is selected in STEP 4 (to print a trend report for multiple profit centers), and the <**ENTER**> key is pressed, the program prompts: "ENTER THE PROFIT CENTERS TO BE REPORTED".

Type the profit center number for which you want to print a trend report. Type <**ENTER**> after each entry. Up to 30 profit centers can be specified for inclusion in the report. Press the <**UP-ARROW**> key to finish. Skip to STEP 7 to continue.

STEP 6:   If <**B**> if selected in STEP 4 (to print a trend statement for an individual profit center), and the <**ENTER**> key is pressed, the program prompts: "ENTER PROFIT CENTER TO BE REPORTED". Type the profit center number identifying the profit center for which you want to print a trend report, and press <**ENTER**>.

STEP 7:   If <**A**> is selected in STEP 4, and the <**ENTER**> key is pressed, or after the specifying the profit center number(s) in STEP 5 or 6, the program prompts: "IS EVERYTHING OK?".

Type <**Y**>(YES), and press <**ENTER**> if you want to continue.

Type <**N**>(NO), and press <**ENTER**> if you wish to make a change to the information just entered. The "SELECT:" prompt appears. Type the line number of the information you want to change, and press <**ENTER**>. Type the new information and press <**ENTER**>. Type <**M**>, and press <**ENTER**> to display the Reports and Listings Menu. Type <**E**>, and press <**ENTER**> to exit to the Monitor.

STEP 8:   When <**Y**>(YES) is typed in STEP 6, and the <**ENTER**> key is pressed, the print function is activated. When printing is complete, the program returns to the Reports and Listings Menu.

If <**A**> has been selected in STEP 4, to print a trend statement for all profit centers, the program presents the following prompt when printing is complete: "DO YOU WANT A SCHEDULE DETAIL NOW?".

Type <**N**>(NO) and press <**ENTER**>, if you do not want to print the schedule. The program returns to the Reports and Listings Menu.

Type <**Y**>(YES) and press <**ENTER**>, if you want to print the schedule. The print function is activated immediately. When printing is complete, the program returns to the Reports and Listings Menu.

Press the <**CMD**> key, then the <**E**> key if you want to stop the listing.

5.9   COMPARATIVE INCOME STATEMENT TREND

This section presents instructions for printing the Comparative Income Statement Trend Report. This report includes up to six consecutive periods (printed in adjacent columns and corresponding to period ending dates) showing total current sales and cost of sales. You may select to compare these figures to the budgeted amount or the totals for the previous year. The report can be printed for any or all profit centers.

This report requires wide (132 character) paper. Mount the proper paper on your printer, and make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the Comparative Income Statement Trend Report:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **Reports and Listings Menu**, select <**8**> for **COMPARATIVE INCOME STATEMENT TREND**, and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When the authorization code is entered, and the <**ENTER**> key pressed, the program prompts:

```
        COMPARATIVE TREND STATEMENT OF PROFIT AND LOSS

PROFIT CENTER TO BE REPORTED OR ALL
ENTER :   (A) ONE PROFIT CENTER
          (B) MULTIPLE PROFIT CENTERS
          (C) ALL PROFIT CENTERS
```

Type <**A**> and press <**ENTER**>, if you want to print this report for one profit center. Continue to STEP 5.

Type <**B**> and press <**ENTER**>, if you want to print this report for multiple profit centers. Continue to STEP 5.

Type <**C**> and press <**ENTER**>, if you want to print this report for all profit centers. Skip to STEP 6 for instructions.

STEP 5:   When <**A**> or <**B**> is selected in STEP 4, the program prompts for entry of the profit center(s) to be reported.

If <**A**> is selected in STEP 4, (to print a comparative income statement for an individual profit center), the program prompts for entry of the profit center number identifying the profit center for which you want to print the report. Type this number and press <**ENTER**>.

If <**B**> is selected in STEP 4, and more than one profit center is being included, type the profit center numbers, press <**ENTER**> after each entry until complete. Press the <**UP-ARROW**> key to complete your entry.

STEP 6:   When selection is made, the program prompts:

"THIS REPORT REQUIRES WIDE PAPER -- IS EVERYTHING OK?"

Type <**Y**>(YES), and press <**ENTER**> if you want to continue.

Type <**N**>(NO), and press <**ENTER**> if you want to change any information. The program returns to the prompt for the profit center number(s).

STEP 7:   When <**Y**>(YES) is typed in STEP 6, and the <**ENTER**> key is pressed, the program prompts:

```
COMPARATIVE TREND OF PROFIT AND LOSS
```

```
┌─────────────────────────────────────────────────────────────────┐
│        (1) ENTER REPORT PERIOD ENDING DATE..............:         │
│  COMPARATIVE                                                      │
│        (2) (B) BUDGET; (L) LAST YEAR...................:          │
└─────────────────────────────────────────────────────────────────┘
```

Enter the information called for. Press the <**ENTER**> key following each entry to continue.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) ENTER REPORT PERIOD ENDING DATE	Type MMDDYY. Type the date you want to specify as the current period end date, and press <**ENTER**>. Transactions entered after this date are not included in the report. The period end date must correspond to a date present in the System Information File (See Section 6.6). If the period end date is not valid, the program displays this message: "DATE MUST BE A PERIOD ENDING DATE. PRESS "ENTER" TO CONTINUE". When the <**ENTER**> key is pressed, the program prompts for re-entry of the date. If you type the end date specifying the third period of your fiscal year, the program prints the totals for periods 1,2, and 3. If you type the end date specifying the sixth period of your fiscal year, the program prints the totals for periods 1 through 6. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
COMPARATIVE	
(2) (B) BUDGET (L) LAST YEAR	Type <**B**> or <**L**>. Type <**B**>, and press <**ENTER**> if you want to compare the current totals to the budgeted amounts for these periods. (set up in the General Ledger Master File). Type <**L**>, and press <**ENTER**> if you want to compare the current totals to the totals covering the same period(s) for the previous year.

STEP 8:   When these selections have been made, the program prompts: "IS EVERYTHING OK?" Type <**Y**>(YES), and press <**ENTER**> if you want to continue.

Type <**N**>(NO), and press <**ENTER**> if you want to change this information. The "SELECT:" prompt appears of the screen. Type the line number of the information you want to change, and press <**ENTER**>. Type the new information and press <**ENTER**>.

STEP 9:   When <**Y**>(YES) is typed in STEP 8, and the <**ENTER**> key is pressed, the print function is activated. Type the <**CMD**> key, and then the <**E**> key if you wish to stop printing. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the monitor by typing <**E**>, and pressing <**ENTER**>.

5.10 DAILY OPERATING CONTROL REPORT

This section presents instructions for printing the Daily Operating Control Report. The report uses actual sales dollars, estimated gross profit margins, and budgetary expenses to illustrate total gross profits and net income for the selected period and year to date. The report divides the expenses for the selected period by the number of working days in the period and then multiplies that figure by the total number of days of days in the report period. This calculation results in a total expense for the report. The report is only as accurate as the data it is based upon:

    The budget, or expenses for the previous year.
    The estimated gross profit.
    The number of working days in the period.
    The number of days included in the report.

The report may be printed for all sales accounts or be printed for up to ten cross ratio categories. You must specify the start and end dates for the accounting period desired. You must also calculate the number of working days included in the specified period, and the total number of days you want to include in the report.

Make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this report. Follow these STEPS to print the Daily Operating Control Report:

STEP 1: From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2: From the **REPORTS AND LISTINGS MENU**, select <**9**> **DAILY OPERATING CONTROL REPORT** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4: When the authorization code is typed, the program prompts:

```
┌─────────────────────────────────────────────────────────────┐
│              ** DAILY OPERATING CONTROL REPORT **            │
│                                                             │
│  (1)  START DATE OF THIS REPORT.....................:       │
│  (2)  END DATE OF THIS REPORT.......................:       │
└─────────────────────────────────────────────────────────────┘
```

Type the start date of this report and press <**ENTER**>. Type the end date of this report and press <**ENTER**>.

The start date and the end date must fall within one of the fiscal periods specified in the System Information File (Section 6.6). See Section 8.18 if you want to print a listing of these accounting periods.

STEP 5: When these entries have been made, the program displays the following prompts for data entry:

```
┌─────────────────────────────────────────────────────────────┐
│              ** DAILY OPERATING CONTROL REPORT **            │
│                                                             │
│  (1)  START DATE OF THIS REPORT................:  10/01/98  │
│  (2)  END DATE OF THIS REPORT..................:  10/15/98  │
│                                                             │
│  PERIOD ENDING DATE FOR THIS REPORT IS: 01-31-94           │
│                                                             │
│  (3)  ENTER NUMBER OF WORKING DAYS IN THE ABOVE PERIOD..:   │
│  (4)  ENTER NUMBER OF DAYS INCLUDED IN THIS REPORT......:   │
│  (5)  PROFIT CENTER TO BE REPORTED OR ALL...............:   │
│       ENTER PROFIT CENTER (1-99) OR "ALL"                  │
└─────────────────────────────────────────────────────────────┘
```

Enter the information called for, line for line. Press <**ENTER**> following each entry to advance the cursor to the next line.

Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(3) ENTER NUMBER OF WORKING DAYS IN THE ABOVE PERIOD	Type up to two numeric characters. Type the total number of working days in the entire fiscal period, and press <**ENTER**>. If you have divided up your company's fiscal year into monthly periods, the number must indicate the total number of working days in that month.
(4) ENTER NUMBER OF DAYS INCLUDED IN THIS REPORT	Type up to two numeric characters. Type the number of working days included in this report, and press <**ENTER**>.
(5) PROFIT CENTER TO BE REPORTED OR ALL; ENTER PROFIT CENTER (1-99) OR "ALL"	Type up to two numeric characters, or <**ALL**>. Type the profit center number identifying the profit center for which you want to print this report, and press <**ENTER**>. Type <**ALL**>, and press <**ENTER**> if you want to include all profit centers in the report (a consolidated report).

STEP 6: When these entries are complete, the program prompts: "IS EVERYTHING OK?".

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. Type <**N**>(NO) and press <**ENTER**> if you want to make changes to this information. The "SELECT:" prompt appears on the screen. Type the line number of the information you wish to change and press <**ENTER**>. Type the new information and press <**ENTER**>.

STEP 7: When <**Y**>(YES) is typed in STEP 7 and the <**ENTER**> key is pressed, the print function is activated.

Type the <**CMD**> key, then the <**E**> key if you want to stop printing. When printing is complete the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the Monitor by typing <**E**>, and pressing <**ENTER**>.

5.11 D.O.C.S. WORKSHEET

This section presents instructions for printing the D.O.C.S. (Daily Operating Control System) worksheet. The D.O.C.S. worksheet lists all of the accounts included in a cross ratio bucket and provides space for you to fill in the gross profit margin.

Make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the D.O.C.S. worksheet:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **Reports and Listings Menu**, select <**10**> **D.O.C.S. WORKSHEET** and press <**ENTER**>.

> The print function is activated immediately. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and press <**ENTER**> or exit to the monitor by typing <**E**>, and press <**ENTER**>.

5.12   PROFIT CENTER COMPARISON REPORT

This section presents instructions for printing the Profit Center Comparison Report. This report includes the dollar amounts and ratios for up to six profit centers. allowing for rapid comparison between selected profit centers. You must select the starting and ending dates for the report, and specify whether or not you want to include the schedules in the print function.

Make sure the printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the Profit Centers Comparison Report:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER REPORTS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU**, select <**11**> **PROFIT CENTER COMPARISON REPORT** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When the authorization code is typed, and the <**ENTER**> key pressed, the program prompts:

```
┌────────────────────────────────────────────────────────────┐
│              PROFIT CENTER COMPARATIVE REPORT                │
│                                                              │
│  (1) ENTER REPORT PERIOD START DATE...............:          │
│  (2) ENTER REPORT PERIOD END DATE.................:          │
│  (3) DO YOU WANT SCHEDULE DETAIL (Y/N)............:          │
└────────────────────────────────────────────────────────────┘
```

> Enter the information called for, line for line. Press the <**ENTER**> key following each entry to advance the cursor to the next line.
>
> Follow these guidelines when making your entries:

THE SCREEN DISPLAYS:	YOU RESPOND / ENTER:
(1) ENTER REPORT PERIOD START DATE	Type MMDDYY. Type the date specifying the current period start date, and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
(2) ENTER REPORT PERIOD END DATE	Type MMDDYY. Type the date you want to specify as the current period end date, and press <**ENTER**>. Transactions entered after the date are not included in the report. The period end date must correspond to a date set up on the System Information File. (See Section 6.6). If the period end date is not valid, the program displays this message: "DATE MUST BE A PERIOD ENDING DATE PRESS "ENTER" TO CONTINUE. When the <**ENTER**> key is pressed, the program prompts for re-entry of the date.

	Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
(3) DO YOU WANT SCHEDULE DETAIL (Y/N)	Type <**Y**> or <**N**>. Type <**Y**> (YES), and press <**ENTER**> if you want the report to include the schedule detail. Type <**N**> (NO), and press <**ENTER**> if you do not want to include the schedule detail.

STEP 5: When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**Y**>(YES), and press <**ENTER**> if you want to continue.
Type <**N**>(NO), and press <**ENTER**> if you want to change this information. The "SELECT:" prompt appears. Type the line number of the information you want to change, and press <**ENTER**>. Type the new information, and press <**ENTER**>.

STEP 6: When <**Y**>(YES) is typed in STEP 5, the program prompts:

```
                    PROFIT CENTER COMPARATIVE REPORT

(1) ENTER PROFIT CENTERS TO BE REPORTED

ONLY SIX PROFIT CENTERS CAN BE REPORTED AT ONE TIME
IF LESS THAT SIX PROFIT CENTERS ARE TO BE REPORTED
PRESS THE "UP-ARROW" KEY TO END
```

Type the profit center number identifying the profit centers you want to include in the comparison report. Press <**ENTER**> after each entry.
A total of six profit centers can be included in the report. If you want to print this report for less than six profit centers, press the <**UP-ARROW**> key to end this part of the procedure.

STEP 7: When these entries are complete, the program prompts: "IS EVERYTHING OK?".

Type <**Y**>(YES), and press <**ENTER**> if you want to continue. Type <**N**>(NO), and press <**ENTER**> if you want to re-enter the profit center numbers. The "SELECT:" prompt appears. Type <**1**> and press <**ENTER**> if you want to re-enter the profit center numbers. Type <**M**>, and press <**ENTER**> to display the Reports and Listings Menu. Type <**E**>, and press <**ENTER**> to exit to the Monitor.

STEP 8: When <**Y**>(YES) is typed in STEP 7, the print function is activated. Type the <**CMD**> key, and the <**E**> key if you want to stop the listing. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the monitor by typing <**E**>, and pressing <**ENTER**>.

CHAPTER 6: GENERAL LEDGER LISTINGS

6.0 CHART OF ACCOUNTS EXTRACT

This section presents instructions for printing a listing which includes all the accounts in the Chart of Accounts, in the sequence in which they appear on the income statement and balance sheet. A current version of this list should be available whenever you are entering data in the system. It is especially useful when you are adding records to a file, or changing/deleting existing records in a file.

Make sure the printer is on and functioning properly before beginning. See the Appendix for an example of this document. Follow these STEPS to print the Chart of Accounts extract:

STEP 1:   From the **MAIN MENU**, select <**3**> **GENERAL LEDGER LISTINGS** and press <**ENTER**>.

STEP 2:   From the **Reports and Listings Menu**, select <**1**> **CHART OF ACCOUNTS EXTRACT** and press <**ENTER**>.

STEP 3:   The program prompts:
"ONE PROFIT CENTER OR ALL.......:
ENTER PROFIT CENTER (1-99) OR 'ALL'"

Type the number identifying the profit center for which you want to print this listing, and press <**ENTER**>. Type <**ALL**>, and press <**ENTER**> if you want to include all profit centers in the listing.

STEP 4:   When the selection is made, the program prompts: "LIST ON THE PRINTER OR DISPLAY ON THE SCREEN (L/D)....:".

Type <**D**>, and press <**ENTER**> if you want to display the report information on the terminal screen. Press the <**ENTER**> key again to continue. Type <**L**>, and press <**ENTER**> if you want to print this listing. Press the <**ENTER**> key again to continue.

STEP 5:   When <**L**> is selected, and the <**ENTER**> key pressed, the print function is activated. When printing or display is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the monitor by typing <**E**>, and pressing <**ENTER**>.

6.1   GENERAL LEDGER ACCOUNT MASTER FILE LIST

This section presents instructions for printing the General Ledger Account Master File List. This listing includes all items from the chart of accounts, and prints in account number sequence. You may select to print the report with or without "detail" showing the comparison between this years budget for all accounts, and last years figures for these accounts. You may also select to print the report for one profit center or for all profit centers.

It may take a few minutes to complete the printing of this listing. Be sure that your printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the General Ledger Account Master File List:

STEP 1:   From **the MAIN MENU**, select <**3**> **GENERAL LEDGER LISTINGS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU**, select <**2**> for **GENERAL LEDGER TRIAL BALANCE**, and press <**ENTER**>.

STEP 3:   The program prompts:

```
           **GENERAL LEDGER MASTER FILE PRINTOUT**

   PROFIT CENTER TO BE LISTED OR ALL.......:
   ENTER PROFIT CENTER (1,99) OR "ALL"
```

Type the number identifying the profit center for which you want to print an account master list, and press <**ENTER**>.

Type <**ALL**>, and press <**ENTER**> if you want to include all profit centers in the listing.

STEP 4:   When selection is made, the program prompts: "DO YOU WANT THIS LISTING TO INCLUDE COMPARATIVE FIGURES?". Type <**Y**>(YES), and press <**ENTER**> if you want the listing to include comparative budget figures from the previous year for all accounts.

Type <**N**>(NO) and press <**ENTER**>, if you do not want to include comparative figures in the listing.

STEP 5:   When selection is made, the program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 6:   When the authorization code is typed, the print function is activated. While printing the screen displays the message: "GENERAL LEDGER ACCOUNT MASTER LIST PRINTING".

Type the <**CMD**> key, then the <**E**> key if you want to stop printing.

When the printout is complete, the screen returns to the Reports and Listing Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**> and pressing <**ENTER**> or exit to the Monitor by typing <**E**> and pressing <**ENTER**>.

6.2   PERIOD ENDING DATES LIST

This section presents instructions for printing a listing of the period ending dates. This listing can facilitate entry during several system procedures, and it is recommended that a current copy of the period ending dates be kept at the terminal at all times.

Make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the Period Ending Dates List:

STEP 1:   From the **MAIN MENU,** select <**3**> **GENERAL LEDGER LISTINGS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU**, select <**3**> **PERIOD ENDING DATES LIST** and press <**ENTER**>.

The print function is activated immediately. Type the <**CMD**> key and the <**E**> key if you want to stop printing. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the Monitor by typing <**E**> and pressing <**ENTER**>.

6.3   PROFIT CENTER TITLES AND RATIO LIST

This section presents instructions for printing a list of the profit center titles and corresponding profit center information. For each profit center listed, the report information includes:

The percentage base (dollars or units),
The starting and ending memo account numbers and
The number of places the decimal is shifted.

If this printout is interrupted for any reason, you may restart it by identifying the last profit center information successfully printed.

Make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print this listing:

STEP 1:   From the **MAIN MENU,** select <**3**> **GENERAL LEDGER LISTINGS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU**, select <**4**> **PROFIT CENTER TITLES AND RATIO LIST** and press <**ENTER**>.

STEP 3:   The program prompts: "IS THIS A RESTART?".

Type <**N**>(NO) and press <**ENTER**>, if you are not restarting this listing after an interruption. Skip to STEP 5.

Type <**Y**>(YES) and press <**ENTER**>, if you want to restart this listing with a specific profit center. Continue to STEP 4.

STEP 4:   If <**Y**>(YES) was typed in STEP 3, the program prompts: "PROFIT CENTER NUMBER:". Type the number identifying the last profit center for which information was successfully printed, and press <**ENTER**>.

STEP 5:   If <**N**>(NO) is typed in STEP 3, or when entry is complete in STEP 4, the print function is activated.

When the printout is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**>, and pressing <**ENTER**> or exit to the Monitor by typing <**E**>, and pressing <**ENTER**>.

6.4 STANDARD ENTRIES MASTER LIST

This section presents instructions for printing the Master List of Standard Entries. The listing includes the contents of the Standard Entries File, and illustrates the active and suppressed entries for all financial periods. This document can be very helpful during the posting process, as all standard entries must be verified before posting to General Ledger.

Make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the Standard Entries Master List:

STEP 1:   From the **MAIN MENU,** select <**3**> **GENERAL LEDGER LISTING** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU,** select <**5**> **STANDARD ENTRIES MASTER LIST,** and press <**ENTER**>. The print function is then activated. When printing is complete, the program returns to the Posting Menu. Type <**M**> and press <**ENTER**> if you want to return to the Main Menu. Type <**E**> and press <**ENTER**> if you want to exit to the Monitor.

6.5 SYSTEM INFORMATION FILE LIST

This section presents instructions for printing the System Information File List. This document includes the information recorded in the System Information File. It is recommended that a current copy of this document by kept near the terminal at all times.

Report information includes: Company name, Income statement and balance sheet comments, Period ending dates, Financial statement titles (both the income statement and balance sheet), Audit statement, Percentage base for consolidation reports, Account information. Make sure the printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the System Information File List:

STEP 1:   From the **MAIN MENU,** select <**3**> **GENERAL LEDGER LISTINGS** and press <**ENTER**>.

STEP 2:   From the **REPORTS AND LISTINGS MENU,** select <**6**> **SYSTEM INFORMATION FILE LIST** and press <**ENTER**>.

The print function is activated immediately. Type the <**CMD**> key and the <**E**> key if you want to stop printing. When printing is complete, the program returns to the Reports and Listings Menu. From this menu you can select another report, or return to the Main Menu by typing <**M**> and pressing <**ENTER**>, or exit to the monitor by typing <**E**> and pressing <**ENTER**>.

6.6 CHART OF ACCOUNTS EXTRACT BY PROFIT CENTER

7.0   INTRODUCTION

This chapter presents instructions for printing the payroll-related employee listing which includes wage and tax information, printing the quarterly 941 forms, the yearly W2 forms, and 1099 forms.

The payroll-related employee listing (or Employee Ledger) lists each check, including the gross wages and net wages paid to any/all employee(s) during a selected period. The printout also includes the totals for the gross wages, taxes, and personal deductions of all checks issued during the selected period for each employee.

The 941A continuous form report indicates the total taxable FICA wages, the total gross wages, and the wages subject to unemployment insurance for each employee. The report can be printed quarterly, however it is no longer required in detail for each employee when filing quarterly deposits.

The W2 forms, printed for each employee at the end of each calendar year indicate the total gross FICA wages and withholdings necessary for the completion of the employees annual income tax return.

The 1099 report and miscellaneous listing includes monies paid to non-employees for services rendered. This report includes the employee name, social security number, and the YTD gross amount. Follow this STEP to display the Payroll-Related Reports and Listings:

STEP 1:   From the **MAIN MENU**, select <**5**> **PAYROLL RELATED REPORTS AND LISTINGS** and press <**ENTER**>. The Payroll Reports and Listings Menu is displayed:

```
                  PAYROLL REPORT AND LISTING PROGRAMS

(1)  EMPLOYEE LEDGER
(2)  EMPLOYEE NAME AND ADDRESS LIST
(3)  EMPLOYEE ALPHA NAME & ADDRESS LIST
(4)  PRINT 941 FORMS
(5)  PRINT W2 FORMS
(6)  1099 AND MISCELLANEOUS LIST
             [ESC] TO EXIT      [M] RETURN TO MAIN MENU
 SELECT:
```

Make your selection (type <**1**>, <**2**>, <**3**>, or <**4**>) press <**ENTER**> and follow the appropriate instructions below:

7.1   EMPLOYEE LEDGER

This section presents instructions for printing the employee ledger. This document includes the gross and net wages paid to each employee during a selected period. The printout also includes the totals for the gross wages, taxes, and personal deductions.

Make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document.

Follow these STEPS to print the Employee Ledger:

STEP 1:   From the **MAIN MENU**, select <**5**> **PAYROLL RELATED REPORTS AND LISTINGS** and press <**ENTER**>.

STEP 2:   From the **PAYROLL REPORTS AND LISTINGS MENU**, select <**1**> **EMPLOYEE LEDGER** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   When the authorization code is typed, the program prompts:

```
                  **  EMPLOYEE LEDGER  **

(1) REPORTING PERIOD START DATE..................:
(2) REPORTING PERIOD END DATE....................:
(3) ONE EMPLOYEE OR ALL..........................:
```

```
┌────────────────────────────────────────┐
│  ENTER EMPLOYEE NUMBER OR "ALL"         │
└────────────────────────────────────────┘
```

Type the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line.

Follow these guideline when making your entries:

The Screen Displays:	You Respond / Enter:
(1) REPORTING PERIOD START DATE	Type MMDDYY. Type the date identifying the beginning of the fiscal period for which you want to print wage and tax information, and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation. The program formats the date upon entry.
(2) REPORTING PERIOD END DATE	Type MMDDYY. Type the date identifying the end of the fiscal period for which you want to print wage and tax information, and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.
(3) ONE EMPLOYEE OR ALL ENTER EMPLOYEE NUMBER OR "ALL"	Type up to 4 numeric characters, or <**ALL**>. Type the employee number identifying the employee for whom you want to print this information, and press <**ENTER**>. Type <**ALL**>, and press <**ENTER**> if you want to include all employees in the report.

STEP 5: When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO), and press <**ENTER**> if you want to make changes. The "SELECT:" prompt appears on the screen. Type the line number of the information you want to change, and press <**ENTER**>. Then type the new information, and press <**ENTER**>. Type <**Y**>(YES), and press <**ENTER**> if you want to continue.

STEP 6: When <**Y**>(YES) is typed in STEP 5, and the <**ENTER**> key is pressed, the print function is activated. Type the <**CMD**> key, and then the <**E**> key if you want to stop the listing. When printing is complete, the program returns to the Payroll Reports and Listings Menu. Type <**M**>, and press <**ENTER**> if you want to return to the Main Menu. Type <**E**>, and press <**ENTER**> to exit to the Monitor.

7.2   EMPLOYEE NAME AND ADDRESS LIST

7.3   EMPLOYEE ALPHA NAME & ADDRESS LIST

7.4   PRINT 941 FORMS

This section presents instructions for printing 941 Forms. The 941 continuous form indicates the total taxable FICA wages, the total gross wages, and the wages subject to unemployment insurance for each employee. The report is usually printed monthly or quarterly to indicate the amount of employer obligation.

This report is printed on a standardized form. To ensure the proper seating of the continuous form on the printer, and alignment test is printed immediately upon selection. Be sure to examine the test run for proper alignment, and make any necessary adjustments before continuing.

Mount the standardized forms on the printer, and make sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document. Follow these STEPS to print the 941 forms:

STEP 1: From the **MAIN MENU**, select <**5**> **PAYROLL RELATED REPORTS AND LISTINGS** and press <**ENTER**>.

STEP 2: From the **PAYROLL REPORTS AND LISTINGS MENU**, select <**4**> **PRINT 941 REPORT** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4: When the authorization code is typed, and the <**ENTER**> key is pressed, the program prints an alignment test and prompts: "PRINT ANOTHER?". Examine the alignment test for proper positioning and make any necessary adjustments to the seating of the forms on the printer.

Type <**Y**>(YES) and press <**ENTER**> if you want to print another alignment test. Type <**N**>(NO) and press <**ENTER**> if you are satisfied with the positioning of the forms on

the printer, and want to continue.

STEP 5: When <**N**>(NO) is typed in STEP 4, the program prompts for entry of the state code being reported.

Type the state code ("MA" for Massachusetts, "NY" for New York, etc.) identifying the state for which you want to print 941 forms, and press <**ENTER**>. Type the state code as specified in the Employee Master File (Section 3.8).

STEP 6: When the state code is typed, the program prompts: "ENTER THE QUARTER ENDING DATE". Type the date specifying the ending date for the fiscal period for which you want to print 941 forms, and press <**ENTER**>.

A listing of fiscal period ending dates recognized by the system may facilitate entry here. See Section 5.18 for instructions to print this listing. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation, the program formats the date upon entry.

STEP 7: When the date is typed and the <**ENTER**> key is pressed, the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**>, if you wish to change any information. The program returns to the prompt for the state code. Press <**ENTER**> if you do not wish to change the state code and the program prompts for entry of the Ending Date. Type <**Y**>(YES) and press <**ENTER**> if you want to continue.

STEP 8: When <**Y**>(YES) is typed in STEP 7 and the <**ENTER**> key pressed, the print function is activated. When printing is complete, the program returns to the Payroll Reports and Listings Menu. Type <**M**>, and press <**ENTER**> if you want to return to the Main Menu. Type <**E**> and press <**ENTER**> to exit to the monitor.

7.5 PRINT W2 FORMS

This section presents instructions for printing W2 forms. The W2 forms, usually printed for each employee at the end of each calendar year, indicate the total gross FICA wages withholdings, and deductions necessary for the completion of the annual income tax return.

This document is printed on a standardized continuous form. To ensure the proper seating of the continuous form on the printer, an alignment test can be printed. Be sure to examine the test run for proper alignment, and make any necessary adjustments before continuing.

Mount the standardized forms on the printer, and be sure your printer is on and functioning properly before beginning. See the Appendix for an example of this document. Follow these STEPS to print the W2 forms:

STEP 1: From the **MAIN MENU**, select <**5**> **PAYROLL RELATED REPORTS AND LISTINGS** and press <**ENTER**>.

STEP 2: From the **PAYROLL REPORTS AND LISTINGS MENU**, select <**5**> **PRINT W2 FORMS** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4: When the authorization code is typed and the <**ENTER**> key is pressed, the program prompts:

```
SELECT ONE OF THE FOLLOWING......................:
(1) PRINT EMPLOYEE INFORMATION ON W2 FORMS
(2) PRINT EMPLOYEE HEADING INFORMATION ONLY
```

Type <**1**>, and press <**ENTER**> if you wish to print all employee information on the W2 form. Skip to STEP 6.

Type <**2**>, and press <**ENTER**> if you wish to print only your company's identification information on the W2 form, and leave the rest of the form blank. This permits the manual entry of employee wage and tax information.

STEP 5: When <**2**> is typed and the <**ENTER**> key is pressed, the program prompts: "ENTER NUMBER OF W2 FORMS TO BE HEADED UP". Type the number of W2 forms you wish to print with only your company's identification information, and press <**ENTER**>. Type up to six numeric characters.

STEP 6: When selection is made, the program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**> if you wish to change the selection.

Type <**Y**>(YES) and press <**ENTER**> if you wish to continue.

STEP 7:   When <**Y**>(YES) is typed in STEP 5 and the <**ENTER**> key pressed, the program prompts: "MOUNT W2 FORMS IN PRINTER... ADJUST FORMS PRESS ENTER TO CONTINUE". If you have not yet mounted the W2 continuous forms on the printer, do so now and press <**ENTER**>.

When the <**ENTER**> key is pressed, the program prints an alignment test. The alignment test permits adjustments to the seating of the forms on the printer before the actual W2 forms are printed.

When the alignment test is complete, examine the test form and make any necessary adjustments.

STEP 8:   When the alignment test is complete, the program prompts: "DO YOU WANT TO RETRY LINE-UP?".

Type <**Y**>(YES) and press <**ENTER**>, if you want to print another alignment test.

Type <**N**>(NO) and press <**ENTER**>, if you want to continue.

STEP 9:   When <**N**>(NO) is typed in STEP 8 and the <**ENTER**> key is pressed, the print function is activated.

When printing is complete, the program presents one of the following prompts:

If <**1**>, for printing all employee information, has been selected in STEP 4, the program prompts: "HAVE ALL W-2 FORMS PRINTED CORRECTLY?".

Type <**N**>(NO) and press <**ENTER**> if you want to print the W2 forms again. The program returns to the prompts for form selection (STEP 4).

Type <**Y**>(YES) and press <**ENTER**> if you want to continue. Continue to STEP 9.

If <**2**>, for printing only your company's identification on the W2 forms has been selected in STEP 4, the program prompts: "DO YOU WANT TO PRINT MORE EMPLOYER HEADINGS?".

Type <**N**>(NO) and press <**ENTER**> if you do not want to print additional employer headings. The program returns to the Payroll Reports and Listings Menu.

Type <**Y**>(YES) and press <**ENTER**> if you want to print additional employer headings. The program returns to STEP 5.

STEP 10: If W2 forms have been printed, which include all employee information and when <**Y**>(YES) is typed in STEP 9, the program prompts: "DO YOU WANT TO CLEAR THE EMPLOYEE TRANSACTION FILE?".

NOTE: Exercise caution before clearing transactions from the Employee file. The W2 forms are usually printed at or soon after the close of the tax year. If your company's fiscal year corresponds with the tax year this file can be cleared after the W2 forms have been printed. Otherwise, do not clear the file.

Type <**Y**>(YES) and press <**ENTER**> if you wish to clear the employee transaction file. The file is automatically cleared, and the program returns to the Payroll Related Reports and Listings Menu.

Type <**N**>(NO) and press <**ENTER**> if you do not want to clear this file. The program returns to the **PAYROLL RELATED REPORTS AND LISTINGS MENU**. Type <**M**> and press <**ENTER**> to display the Main Menu. Type <**E**> and press <**ENTER**> to exit to the monitor.

7.6 1099 AND MISCELLANEOUS LIST

This section presents instructions for printing a listing of those employees not subject to any taxes. This list includes those employees coded type "4" on line 10 of the Employee Master File. This report includes the employee name, social security number, and the YTD gross amount.

Follow these STEPS to print the 1099 Miscellaneous Listing:

STEP 1:   From the **MAIN MENU**, select <**5**> **PAYROLL RELATED REPORTS AND LISTINGS** and press <**ENTER**>.

STEP 2: From the **PAYROLL REPORTS AND LISTINGS MENU,** select <**6**> **1099 AND MISCELLANEOUS LIST** and press <**ENTER**>.

STEP 3: The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4: When the authorization code is typed, and the <**ENTER**> key pressed, the print function is activated. When printing is complete, the program prompts: "DO YOU WANT TO CLEAR THE YEAR-TO-DATE ITEMS?".

Type <**N**>(NO) and press <**ENTER**> if you do not want to clear the year-to-date totals for the listed employees.

Type <**Y**>(YES) and press <**ENTER**> if you wish to clear the year-to-date totals for the listed employees.

STEP 5: The program returns to the **PAYROLL RELATED REPORTS AND LISTINGS MENU.** Type <**M**> and press <**ENTER**> if you wish to return to the Main Menu. Type <**E**> and press <**ENTER**> to exit to the Monitor.

8.0 INTRODUCTION

This chapter presents instructions for "closing the books" at the conclusion of your company's fiscal year. This procedure accomplishes several tasks simultaneously:

    Creates a closing entry transaction for each income statement account.
    Creates a profit (loss) transaction to a specified balance sheet.
    Prints the closing entry transaction register.
    Prints the closing trial balance.
    Updates the last year balance file with current year balances.
    Prints the opening balance register.
    Clears the year-to-date file of prior year's transactions.
    Creates opening trial balance transactions for the year-to-date file.

Because the year-end closing procedure clears the transactions file, it is recommended that permanent backup copies of the files be made before executing this procedure. Other procedures recommended for execution at year-end include:

    Printing of all desired financial reports.
    Printing of all necessary payroll reports and tax forms.
    Printing a copy of the file DIRECTORY to monitor the growth of the data files.
    Copying your data files onto a backup diskette.
    Update budgets from last year's figures (Section 11.5).

All these procedures should be considered for execution before running the year-end program which clears the files. Reports and Listings that must be printed for the current year before the files are cleared include:

    General Ledger Account Master File List
    Standard Entries Master List
    General Ledger Trial Balance
    Income Statement and Schedules
    Balance Sheet and Schedules
    Cash Flow Report - Changes in Components
    Income Statement Trend Report
    Comparative Income Statement Trend
    Balance Sheet Trend Report
    Cash Flow Trend - Changes in Components Trend
    Chart of Accounts Extract
    System Information File List
    Period Ending Dates List
    Employee Ledger
    941A forms
    W2 forms
    1099 and Miscellaneous List

Many of these reports and listings can be included as part of your routine year-end processing. It is up to you to determine what documentation you need at the close of each fiscal year. Remember that all reports for the current year must be printed before running the Year-end program. New year transactions may be posted before the year end procedures are run. If you want to produce a new year's financial statement before clearing the previous year's figures, enter a new fiscal year start date. This prevents the previous year's transactions from being included in the YTD figures. Period end dated must also be changed in the System Information File. To run the year end procedures for the previous year, period end dates must be changed back to their previous condition.

8.1 YEAR END PROCESSING

This section presents instructions for executing the year-end processing procedure. This procedure accomplishes several tasks simultaneously:
    Creates a closing entry transaction for each income statement account
    Creates a profit (loss) transaction to a specified balance sheet
    Prints the closing entry transaction register
    Prints the closing trial balance
    Updates the last year balance file with current year balances
    Prints the opening balance register
    Clears the year-to-date file of prior year's transactions
    Creates opening trial balance transactions for the year-to-date file

Because the year-end closing procedure clears the transactions file, it is recommended that permanent backup copies of the files be made before executing this procedure. Please consult the introduction (Section 7.0) for additional recommended year-end processing.
It is recommended that you record your responses to the prompts as you progress through this

procedure. If, for any reason, year-end processing is interrupted, a record of your responses
will facilitate retracing your steps to initiate a restart. Follow these STEPS to execute the
year-end close procedure:

STEP 1:   From the **MAIN MENU**, select <**6**> **YEAR END PROCESSING** and press <**ENTER**>.

STEP 2:   The program prompts: "ENTER AUTHORIZATION CODE". Type the authorization code and
press <**ENTER**>. The authorization code is a security code which limits access to
the system.

STEP 3:   The program displays the following message, and prompts:

```
                  THIS PROCEDURE WILL DO THE FOLLOWING:

   (1) CREATE A CLOSING ENTRY TRANSACTION FOR EACH P&L
    ACCOUNT
   (2) CREATE A PROFIT (LOSS) TRANSACTION FOR THE BALANCE
    SHEET
   (3) PRINT THE CLOSING ENTRY TRANSACTION REGISTER
   (4) PRINT THE CLOSING TRIAL BALANCE
   (5) UPDATE THE LAST YEAR BALANCE FILE
   (6) PRINT THE OPENING BALANCE REGISTER
   (7) CLEAR THE YEAR TO DATE FILE OF PRIOR YEAR
    TRANSACTIONS
   (8) CREATE OTB TRANSACTIONS FOR THE YEAR TO DATE FILE

  ARE YOU SURE YOU WANT TO CONTINUE?
```

STEP 4:   Type <**N**>(NO) and press <**ENTER**> if you do not wish to continue. The program returns
to the Monitor. Type <**GL**>, and press <**ENTER**> to display the Main Menu. Type
<**Y**>(YES), and press <**ENTER**>, if you wish to continue.

STEP 5:   When <**Y**>(YES) is typed in STEP 4, and the <**ENTER**> key is pressed, the program
displays the current year ending date, and the period ending dates set up in the
System Information File (Section 3.6). The program prompts: "ARE THE YEAR ENDING
DATE AND CLOSING YEAR DATES CORRECT?". Type <**Y**>(YES), and press <**ENTER**> if these
dates are correct. Type <**N**>(NO), and press <**ENTER**> if any of these dates are not
correct. The program displays the following message, and returns to the Monitor.

"PLEASE CORRECT YOUR PERIOD ENDING DATES WITH THE SYSTEM INFORMATION
MAINTENANCE PROGRAM
 02217 PROGRAM ABORTED
 :"

STEP 6:   When <**Y**>(YES) is typed in STEP 5 and the <**ENTER**> key is pressed, the program
prompts:

"YEAR ENDING DATE: 12/31/94
 PLEASE ENTER:
 NEW YEAR OPENING DATE"
Type the date you wish to specify as the new year opening date, and press <**ENTER**>.
 Remember to follow the MMDDYY format when typing dates. Do not type any
separating punctuation when typing dates. The program formats the date upon entry.

STEP 7:   When the new year opening date is typed, and the <**ENTER**> key is pressed, the
program prompts: "CLOSING ACCOUNT #:". Type the closing account number, and press
<**ENTER**>. Type six numeric characters. Do not type any formatting punctuation.
The closing account number is the balance sheet account that the net profit (loss)
amount is to be posted to. Any valid posting account number is acceptable.

STEP 8:   When the closing account number has been typed and the <**ENTER**> key is pressed, the
program prompts: "IS EVERYTHING OK?".

Type <**N**>(NO) and press <**ENTER**>, if you wish to re-enter this information. The
program returns to the prompt for entry of the new year opening date.
Type <**Y**>(YES) and press <**ENTER**> if you wish to continue.

STEP 9:   When <**Y**>(YES) is typed in STEP 8 and the <**ENTER**> key is pressed, the print function
is activated.

The program prints the closing Income Statement. While printing, the program
displays the message: "CLOSING INCOME STATEMENT ACCOUNTS...PLEASE DO NOT
INTERRUPT". When printing is complete, the program prompts:

```
               ** GENERAL LEDGER TRIAL BALANCE **

   (R) REGULAR REPORT..(M) MEMO REPORT...:
```

STEP 10: These prompts determine the nature of the next report: The General Ledger Trial Balance.

Type <**R**> and press <**ENTER**>, if you wish to base the General Ledger Trial Balance Report on General Ledger regular accounts.
Type <**M**> and press <**ENTER**>, if you wish to base the General Ledger Trial Balance Report on memo (units) accounts.

STEP 11: When selection is made, the program prompts: "IS THIS A RESTART?".

Type <**N**>(NO) and press <**ENTER**>, if this is a new General Ledger Trial Balance Report and you do not wish to initiate printing with a particular account number.

Type <**Y**>(YES) and press <**ENTER**>, if printing of the General Ledger Trial Balance has previously been interrupted and you wish to restart is at a particular account. The program prompts: "ENTER LAST ACCOUNT NUMBER PRINTED:".

Type the number identifying the last successfully completed account in the statement and press <**ENTER**>. The printout will begin with the next sequential account.

When the account number is entered and the <**ENTER**> key is pressed, the program prompts: "O.K.?".

Type <**N**>(NO) and press <**ENTER**> if you wish to re-enter the last account number printed.

Type <**Y**>(YES) and press <**ENTER**> to continue.

STEP 12: When selection has been made, the program prompts:

```
                     ** GENERAL LEDGER TRIAL BALANCE **

         (1) REPORTING PERIOD START DATE....................:
         (2) REPORTING PERIOD END DATE......................:
         (3) PROFIT CENTER TO BE REPORTED OR ALL............:
             ENTER PROFIT CENTER (1-99) OR "ALL"
         (4) DO YOU WANT ACCOUNT DETAIL?....................:
         (5) DO YOU WANT TO SUPPRESS ZERO BALANCES?.........:
```

Enter the information called for, line for line. Press <**ENTER**> after each entry to advance the cursor to the next line.

Follow these guidelines when making your entries:

The Screen Displays:	You Respond / Enter:
(1) REPORTING PERIOD START DATE	Type MMDDYY. Type the date you wish to serve as the report period start date, and press <**ENTER**>. The current year start date should be used as specified in the System Information File (Section 6.6). Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation. The program format the date upon entry.
(2) REPORTING PERIOD END DATE	Type MMDDYY. Type the date you wish to serve as the report period end date, and press <**ENTER**>. The current year end date should be used as specified in the System Information File (Section 6.6). Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation. The program formats the date upon entry.
(3) PROFIT CENTER TO BE REPORTED OR ALL ENTER PROFIT CENTER (1-99) OR "ALL"	Type <**ALL**>. Type <**ALL**>, and press <**ENTER**> to include all profit center in the year-end trial balance report.
(4) DO YOU WANT ACCOUNT DETAIL?	Type <**Y**> or <**N**>. Type <**Y**>(YES), and press <**ENTER**> if you wish to include detail in the year-end trial balance report. Type <**N**>(NO), and press <**ENTER**> if you wish the report to include only account balances.
(5) DO YOU WANT TO SUPPRESS ZERO BALANCES?	Type <**Y**> or <**N**>. Type <**Y**>(YES), and press <**ENTER**> if you wish to exclude accounts with zero balances from the report. Type <**N**>(NO), and press <**ENTER**> if you wish to include accounts with zero balances in the report.

STEP 13: When these entries are complete, the program prompts: "IS EVERYTHING OK?'.

Type <**N**>(NO), and press <**ENTER**> if you wish to change any information just entered. The "SELECT:" prompt appears. Type the line number of the information you wish to change, and press <**ENTER**>. Then type the new information, and press <**ENTER**>. Type <**M**>, and press <**ENTER**> to return to the Main Menu. Type <**E**>, and press <**ENTER**> to exit to the Monitor.

Type <**Y**>(YES) and press <**ENTER**>, if you wish to continue.

STEP 14: When <**Y**>(YES) is typed in STEP 13 and the <**ENTER**> key is pressed, the print function is activated.

While printing, the screen displays the message: "GENERAL LEDGER TRIAL BALANCE PRINTING".

Type the <**CMD**> key, then the <**E**> key if you wish to stop the listing.

When printing of the trial balance report is complete, the program automatically prints the opening trial balance report, which is identified as the "POST CLOSING TRIAL BALANCE" in the printout.

STEP 15: When printing of the opening trial balance is complete, the program returns to the Miscellaneous Functions Menu.

Type <**M**> and press <**ENTER**> to return to the Main Menu. Type <**E**> and press <**ENTER**> to exit to the Monitor.

```
┌─────────────────────────────────────────────────────────────────────────────┐
│ CHAPTER 9:   MISCELLANEOUS PROCESSING                                         │
└─────────────────────────────────────────────────────────────────────────────┘
```

9.0   INTRODUCTION

This chapter introduces a variety of functions which help to maintain the efficient operation of the system.   It is essential that you familiarize yourself with the selections available from the Miscellaneous Functions Menu.   Some of the programs on the Miscellaneous Functions Menu are ordinarily run at the end of the year to re-create particular files so that they may receive new data for the current year.   The Inquiry functions permit the rapid look-up of basic information in the General Ledger Transaction File or Employee Master File.   Other programs are best described as "housekeeping" functions which are usually run when the system is being set up for the first time, or to help locate and rectify a software problem that may develop during normal operations.

Follow this STEP to display the Miscellaneous Functions Menu:

STEP 1:   From the **MAIN MENU**, select <**7**> **MISCELLANEOUS PROCESSING** and press <**ENTER**>.   The **MISCELLANEOUS FUNCTION MENU** is displayed on the screen:

```
┌─────────────────────────────────────────────────────────────┐
│              ** MISCELLANEOUS FUNCTION PROGRAMS **           │
│                                                              │
│    (1) GENERAL LEDGER TRANSACTION INQUIRY                    │
│    (2) EMPLOYEE TRANSACTION INQUIRY                          │
│    (3) COMPRESS GENERAL LEDGER TRANSACTION FILE              │
│    (4) UPDATE BUDGETS FROM LAST YEAR FIGURES                 │
│    (5) RECREATE BUDGET AND LAST YEAR FIGURES                 │
│    (6) REGENERATE CHART OF ACCOUNTS EXTRACT                  │
│    (7) CLEAR TRANSACTION WORK FILE                           │
│    (8) CLEAR LAST YEAR AND BUDGET BALANCE                    │
│    (9) PRINT OR DISPLAY THE PROFIT/LOSS TOTAL                │
│   (10) CREATE CHART OF ACCOUNTS WORK FILE                    │
│            [ESC] TO EXIT    [M] RETURN TO MAIN MENU          │
│ SELECT:                                                      │
└─────────────────────────────────────────────────────────────┘
```

Follow the appropriate instructions below to execute these procedures:

9.1   G/L ACCOUNT TRANSACTION INQUIRY

This section presents instructions for displaying or printing information concerning a selected account for a selected period.   You may review transactions in the file for any account number in the chart of accounts.   The printout or display shows the source of each transaction (debit/credit), description (sales, A/P, etc.), amount, and starting and ending dates for the selected period.

Follow these STEPS to display or print transaction information:

STEP 1:   From the **MAIN MENU,** select <**7**> for **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2:   From the **MISCELLANEOUS PROCESSING MENU**, select <**1**> **G/L ACCOUNT TRANSACTION INQUIRY** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE".   Type the authorization code and press <**ENTER**>.   The authorization code is a security code which limits access to the files.

STEP 4:   The program prompts:

```
┌─────────────────────────────────────────────────────────────┐
│          ** GENERAL LEDGER ACCOUNT TRANSACTION INQUIRY **    │
│                                                              │
│ (1) INQUIRY PERIOD START DATE......................:         │
│ (2) INQUIRY PERIOD END DATE........................:         │
│                                                              │
│                      [ESC] TO EXIT                           │
└─────────────────────────────────────────────────────────────┘
```

Follow these guidelines when making your entries:

The Screen Displays:	You Respond / Enter:
(1) INQUIRY PERIOD START DATE	Type MMDDYY. Type the date specifying the period start date for the transactions you wish to review, and press <ENTER>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates. The program formats the date upon entry.
(2) INQUIRY PERIOD END DATE	Type MMDDYY. Type the date specifying the period end date for the transactions you wish to review, and press <ENTER>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates. The program formats the date upon entry.

STEP 5: When the start and end dates have been entered, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**>, if you wish to re-enter these dates. The "SELECT:" prompt appears. Type the line number of the date you wish to change and press <**ENTER**>. Then type the new date and press <**ENTER**>. Type <**Y**>(YES) and press <**ENTER**> if you wish to continue.

STEP 6: When <**Y**>(YES) is typed in STEP 5 and the <**ENTER**> key pressed, the program prompts for an account number. Type the account number identifying the account you wish to display, or print and press <**ENTER**>. Type any valid six-digit account number. Do not type any formatting punctuation when typing the number.

STEP 7: When the account number is typed and the <**ENTER**> key is pressed, the program displays the account description and prompts, "IS THIS THE RIGHT ACCOUNT?". Type <**N**>(NO) and press <**ENTER**>, if you wish to re-enter the account number. Type <**Y**>(YES) and press <**ENTER**>, if you wish to continue.

STEP 8: When <**Y**>(YES) is typed in STEP 7, the program prompts:

```
          ** GENERAL LEDGER ACCOUNT TRANSACTION INQUIRY **

ACCT. #: 3100-31              SALES-PARTS, FAIRPORT

(D) DISPLAY INQUIRY:     (P) PRINT INQUIRY:
```

Type <**D**>, and press <**ENTER**> if you wish to display the transactions for the specified account. Press the <**ENTER**> key to display additional "pages" (if any). When the display is complete, the program returns to the prompt for an account number. Press the <**UP-ARROW**> key to return to the prompt for dates. Press the <**UP-ARROW**> again to display the Miscellaneous Processing Menu. Type <**P**>, and press <**ENTER**> if you wish to print the selected transactions for the specified account. The print function is activated upon selection. When printing is complete, the program returns to the prompt for an account number. Type the <**UP-ARROW**> key to display the prompt for the dates. Type the <**UP-ARROW**> key to return to the Miscellaneous Processing Menu.

9.2 EMPLOYEE TRANSACTION INQUIRY

This section presents instructions for displaying payroll transactions for one or all employees between specified dates. When one employee is selected for display, the program displays the latest transaction in the ledger for the specified employee. When all employees are selected for display, the program displays a quarterly report for the selected period dates. Follow these STEPS to display the employee transaction records:

STEP 1: From the **MAIN MENU**, select <**7**> for **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2: From the **MISCELLANEOUS PROCESSING MENU**, select <**2**> **EMPLOYEE TRANSACTION INQUIRY**, and press <**ENTER**>.

STEP 3: The program prompts:

```
              EMPLOYEE LEDGER INQUIRY

INQUIRY STARTING DATE:

INQUIRY ENDING DATE:

EMPLOYE NUMBER (OR ALL):
```

Follow these guidelines when making your entries:

The Screen Displays:	You Respond / Enter:
INQUIRY STARTING DATE	Type MMDDYY. Type the date specifying the period start date for the transactions you wish to review, and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates. The program formats the date upon entry.
INQUIRY ENDING DATE	Type MMDDYY. Type the date specifying the period end date for the transactions you wish to review, and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates. The program formats the date upon entry.
EMPLOYEE NUMBER (OR ALL)	Type up to 4 numeric characters or <**ALL**>. Type the employee number identifying the employee for whom you wish to display transaction records, and press <**ENTER**>. Type <**ALL**>, and press <**ENTER**> if you wish to review transaction records for all employees for the specified period.

STEP 4: When this information has been entered, the program prompts: "IS EVERYTHING OK?". Type <**N**>(NO) and press <**ENTER**> if you wish to change this information. The program returns to the prompt for entry of the of the employee number. Type the <**UP-ARROW**> key to change the date entries. Type <**Y**>(YES) and press <**ENTER**> if you wish to continue.

STEP 5: When <**Y**>(YES) is typed in STEP 4 and the <**ENTER**> key is pressed, the program displays the latest transaction for the specified employee. If all employees have been selected in STEP 3, the program also displays employee totals for the selected period.

```
                        EMPLOYEE LEDGER INQUIRY

EMPLOYEE NUMBER:  1    NAME: HENRY MACK     ***TOTALS***

CHECK NUMBER: 1234   DATE: 10/01/98   AMOUNT: 320.00


GROSS.................320.00   STATE TAX..............0.00
NON-TAXABLE............0.00    CITY TAX...............0.00
SICK PAY...............0.00    OTHER DEDUCTIONS.......0.00
EARNED INCOME CREDIT...0.00    TIPS...................0.00
FICA..................20.00    ALLOCATED TIPS.........0.00
FEDERAL TAX..........100.00    TIPS OVER MINIMUM......0.00
TOTALS GROSS   320.00  NET:       200  CHECKS:   1

                    PRESS RETURN TO CONTINUE

UP-ARROW TO SEE LAST CHECK, DOWN-ARROW TO END EMPLOYEE
```

You can review this employee's transactions for the year to date by typing the <**ENTER**> key. If you type the <**UP-ARROW**> key and press <**ENTER**>, the program goes back one transaction and the screen displays that check. To end the inquiry of an employee transaction at any time, type the <**DOWN-ARROW**> key, and the program returns to the prompt for an employee number. Type the <**UP-ARROW**> key three time to display the Miscellaneous Processing Menu.

9.3 COMPRESS G/L TRANSACTION FILE

This section presents instructions for compressing (or summarizing) transaction records in the General Ledger Transaction File. This procedure can save space in the transaction file by "compressing" similar transactions into a single transaction. If, for example, you select to compress transactions on a particular day, all transactions entered on that day with the same account number and source reference are compressed into one transaction. You specify the date parameters for this operation.
Follow these STEPS to compress General Ledger Transactions:

STEP 1: From the **MAIN MENU**, select <**7**> **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2: From the **MISCELLANEOUS PROCESSING MENU**, select <**3**> **COMPRESS G/L TRANSACTION FILE**, and press <**ENTER**>. The program prompts "ENTER AUTHORIZATION CODE".

STEP 3: The program prompts:

```
COMPRESS BY MONTH OR DAY? (1 - MONTH; 2 - DAY).......:
```

STEP 4: Type <**1**> and press <**ENTER**>, if you wish to compress transaction records into one transaction per account, per month. Continue with STEP 5. Type <**2**> and press <**ENTER**> if you wish to compress transactions into one transaction per account per

day. Skip to STEP 6.

STEP 5:   When <**1**> is typed in STEP 4 and the <**ENTER**> key is pressed, the program displays the following message, and prompts:

```
COMPRESS BY MONTH OR DAY? (1 - MONTH; 2 - DAY).....:  1

THIS PROGRAM WILL COMPRESS TRANSACTIONS
IN THE YEAR-TO-DATE FILE INTO ONE (1)
TRANSACTION PER ACCOUNT, PER MONTH
ARE YOU SURE YOU WANT TO CONTINUE?
```

Type <**Y**>(YES) and press <**ENTER**>, if you wish to continue. Skip to STEP 9. Type <**N**>(NO) and press <**ENTER**>, if you wish to return to the Miscellaneous Processing Menu.

STEP 6:   If <**2**> was typed in STEP 4, the program displays the following message and prompts:

```
COMPRESS BY MONTH OR DAY? (1 - MONTH; 2 - DAY).....:2
DO YOU WISH TO COMPRESS BY POSTING TYPE? (Y/N).....:
```

Type <**N**>(NO) and press <**ENTER**> if you do not wish to compress transactions by posting type. Continue with STEP 7. Type <**Y**>(YES) and press <**ENTER**>, if you wish to compress transactions by posting type. Skip to STEP 8.

STEP 7:   If you type <**N**>(NO) in STEP 6, the program prompts:

```
COMPRESS BY MONTH OR DAY? (1 - MONTH; 2 - DAY).....: 2
DO YOU WISH TO COMPRESS BY POSTING TYPE? (Y/N).....: N

THIS PROGRAM WILL COMPRESS TRANSACTIONS IN THE
YEAR-TO-DATE FILE INTO ONE (1) TRANSACTION PER
ACCOUNT; PER DAY

ARE YOU SURE YOU WANT TO CONTINUE?
```

Type <**Y**>(YES), and press <**ENTER**> if you wish to continue. Continue to STEP 9. Type <**N**>(NO), and press <**ENTER**> if you wish to return to the Miscellaneous Processing Menu.

STEP 8:   If you type <**Y**>(YES) in STEP 6 and press the <**ENTER**> key, the program displays the following message and prompts:

```
COMPRESS BY MONTH OR DAY? (1 - MONTH; 2 - DAY)......: 2
DO YOU WISH TO COMPRESS BY POSTING TYPE? (Y/N).......: Y

THIS PROGRAM WILL COMPRESS TRANSACTIONS IN THE
YEAR-TO-DATE FILE INTO ONE (1) TRANSACTION PER
ACCOUNT; PER DAY; PER SOURCE

ARE YOU SURE YOU WANT TO CONTINUE?
```

Type <**Y**>(YES) and press <**ENTER**>, if you wish to continue. Continue to STEP 9. Type <**N**>(NO) and press <**ENTER**>, if you wish to return to the Miscellaneous Processing Menu.

STEP 9:   When selection is made, the program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 10: When the authorization code is entered, the program prompts: "COMPRESSION START DATE:". Type the date that you wish to specify as the beginning of the compression procedure and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation. The program formats the date upon entry.

STEP 11: When the compression start date is typed, and the <**ENTER**> key is pressed, the program prompts: "COMPRESSION DATE:". Type the date that you wish to specify as the end date of the compression procedure and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation. The program formats the date upon entry.

STEP 12: When the start date and end date have been entered, the program prompts: "ARE DATES OK?". Type <**N**>(NO) and press <**ENTER**>, if you wish to re-enter the dates. The program returns to the prompt for a starting date. Type <**Y**>(YES) and press <**ENTER**>, if you wish to continue.

STEP 13:   When <**Y**>(YES) is typed in STEP 12, processing begins immediately. The program prompts for entry of the authorization code. Type the authorization code and press <**ENTER**>. When the code is entered, processing begins to continue. The program displays the message: "RELINKING OCCURRING...PLEASE DO NOT INTERRUPT". When processing is complete, the program displays the message: "RELINKING COMPLETED SUCCESSFULLY", and returns to the Miscellaneous Processing Menu. Type <**M**>, and press <**ENTER**> if you wish to return to the Main Menu. Type <**E**> and press <**ENTER**> to exit to the Monitor.

9.4   UPDATE BUDGETS FROM LAST YEAR FIGURES

This section presents instructions for updating the budget figures set up for each account with the actual figures accrued to these accounts during a year's processing. The program also created new budget figures by changing the last year figures for each account by a fixed percentage amount when setting up the new budget. While this procedure is normally executed at the end of the year, you may make these changes at any time. Follow these STEPS to update the budget:

STEP 1:   From the **MAIN MENU**, select <**7**> **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2:   From the **MISCELLANEOUS PROCESSING MENU**, select <**5**> **UPDATE BUDGETS FROM LAST YEAR FIGURES** and press <**ENTER**>.

STEP 3:   The program prompts: "ENTER AUTHORIZATION CODE:". Type the authorization code, and press <**ENTER**>. The authorization code is a security code which limits access to the files.

STEP 4:   The program displays the following message, and prompts:

```
BUDGET FILE UPDATE PROGRAM

THIS PROGRAM WILL CLEAR ALL EXISTING FIGURES IN THE "BUDGET"
FILE AND UPDATE THE "BUDGET" FILE WITH THE FIGURES IN THE "LAST
YEAR" FILE.  IT WILL ALSO UPGRADE THE NEW BUDGET FIGURES BY A
DESIRED PERCENTAGE

ARE YOU SURE THAT YOU WANT TO CONTINUE?
```

Type <**N**>(NO) and press <**ENTER**> if you wish to return to the Miscellaneous Processing Menu. Type <**Y**>(YES) and press <**ENTER**> if you wish to continue.

STEP 5:   When <**Y**>(YES) is typed in STEP 4, the program prompts:

```
BUDGET FILE UPDATE PROGRAM

DO YOU WANT TO UPDATE......:

(1) BY ACCOUNT PER PERIOD
(2) BY ALL ACCOUNTS PER PERIOD
```

Type <**1**>, and press <**ENTER**> if you wish to select each account for update. Continue with STEP 6. Type <**2**> and press <**ENTER**>, if you wish to update all accounts in the file. Skip to STEP 7.

STEP 6:   When <**1**> is typed in STEP 5, the program prompts:

```
BUDGET FILE UPDATE PROGRAM

 (A) ACCOUNT #

TYPE THE "UP-ARROW" TO END
```

Type the account number identifying the account you wish to update and press <**ENTER**>. Type any valid six-digit account number from the Chart of Accounts. Do not type any formatting punctuation when typing the account number. The program formats the number (XXXX-XX).

STEP 7:   When the account number is entered in STEP 6, or <**2**> for updating All Accounts was selected in STEP 5, the program prompts:

NOTE: If <**2**> for updating All Accounts was selected in STEP 5, only the period percentage entry prompts appear on the screen. If <**1**> for updating single accounts was selected in STEP 5, the description of the account is also displayed following entry of the account number.

```
BUDGET FILE UPDATE PROGRAM
```

```
 (A) ACCOUNT #:        3100 01  SALES - PARTS, FAIRPORT

 ENTER PERCENTAGE BY PERIOD
 ENTER A NEGATIVE % TO DECREASE BUDGET
 1) PERIOD 1.........:
 2) PERIOD 2.........:
 3) PERIOD 3.........:
 4) PERIOD 4.........:
 5) PERIOD 5.........:
 6) PERIOD 6.........:
 7) PERIOD 7.........:
 8) PERIOD 8.........:
 9) PERIOD 9.........:
 10) PERIOD 10......:
 11) PERIOD 11......:
 12) PERIOD 12......:
 13) PERIOD 13......:
```

Type the percentage amount you wish to increase or decrease the budget for a specified account (or all accounts) for each period in the new fiscal year. Press <**ENTER**> following each entry to advance the cursor to the next line. If you wish to decrease the budgeted amount, type a <**-**>(minus) sign before the percentage amount. If you do not wish to increase or decrease the budgeted amount for a particular period, just type the <**ENTER**> key. Use up to seven numeric characters to complete each entry. Allow for 2 decimal places when tying these percentage amounts. Do not type the decimal. The program inserts the decimal upon entry.

STEP 8:   When these entries are complete, the program prompts: "IS EVERYTHING OK?". Type <**Y**>(YES), and press <**ENTER**> if you wish to continue. Type <**N**>(NO), and press <**ENTER**> if you wish to change any information. The "SELECT:" prompt appears. Type the line number of the information you wish to change and press <**ENTER**>. Then type the new information, and press <**ENTER**>.

STEP 9:   When <**Y**>(YES) is typed in STEP 8, processing begins immediately. If you selected to update the budget file by account in STEP 5, the program returns to the prompt for the account number when processing is complete. Press the <**UP-ARROW**> key if you wish to return to the Miscellaneous Processing Menu. If you selected to update all accounts in STEP 5, the program returns to the Miscellaneous Processing Menu when processing is complete. Type <**M**> and press <**ENTER**> if you wish to return to the Main Menu.

9.5   RECREATE BUDGET AND LAST YEAR'S FIGURES

This section presents instructions for re-linking the last-year figures file to the General Ledger Master File. Occasionally, the links that serve as road maps to the individual General Ledger programs are disrupted. This function re-links the internal system files for the last year figures and budget to the General Ledger Master File. The program creates missing records, as necessary, so that the same accounts are in the budget and last years files as are in the General Ledger Master File. Follow these STEPS to recreate the budget and last years files:

STEP 1:   From the **MAIN MENU**, select <**7**> **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2:   From the **MISCELLANEOUS PROCESSING MENU**, select <**6**> **RECREATE BUDGET AND LAST YEARS FIGURES** and press <**ENTER**>. Processing begins immediately. When processing is complete, the program returns to the Miscellaneous Processing Menu. Type <**M**> and press <**ENTER**> if you wish to return to the Main Menu. Type <**E**> and press <**ENTER**> to exit to the Monitor.

9.6   REGENERATE CHART OF ACCOUNTS EXTRACT

This section presents instructions for rebuilding the chart of accounts extract file, and sorting it into income statement/balance sheet form. This "housekeeping" function is executed automatically whenever you add records to the chart of accounts. If for any reason this procedure is interrupted, this automatic procedure can rectify the problem. Follow these STEPS to regenerate the chart of accounts extract:

STEP 1:   From the **MAIN MENU**, select <**6**> **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2:   From the **MISCELLANEOUS PROCESSING MENU**, select <**8**> **REGENERATE CHART OF ACCOUNTS EXTRACT** and press <**ENTER**>. Processing begins immediately. When processing is complete, the program returns to the Monitor. Type <**GL**> and press <**ENTER**> to display the Main Menu.

9.7 CLEAR THE TRANSACTION WORK FILE

This section presents instructions for clearing the transaction temporary work file. During the posting procedure, transactions are stored in the edit file before posting to the appropriate journal and updating the General Ledger. Under normal circumstances, the edit file is cleared automatically when the register is printed and the update is run. If for any reason this automatic procedure is interrupted, this procedure can rectify the problem. If the entire posting season is in error you may wish to use this function to clear the edit file and start over.
Follow these STEPS to clear the transaction file:

STEP 1:   From the **MAIN MENU**, select <**7**> **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2:   From the **MISCELLANEOUS PROCESSING MENU**, select <**9**> **CLEAR THE TRANSACTION WORK FILE** and press <**ENTER**>.

STEP 3:   The program prompts:

```
EDITCLR

DO YOU WISH TO CLEAR THE TRANSACTION WORK/EDIT FILE?
```

Type <**N**>(NO) and press <**ENTER**>, if you do not wish to clear the work/edit transaction file. The program returns to the Miscellaneous Processing Menu. Type <**Y**>(YES) and press <**ENTER**> if you wish to continue.

STEP 4:   When <**Y**>(YES) is typed in STEP 3, processing begins immediately. When processing is complete, the program returns to the Miscellaneous Functions Menu. Type <**M**> and press <**ENTER**> if you wish to return to the Main Menu. Type <**E**> and press <**ENTER**> to exit to the Monitor.

9.8 CLEAR LAST YEAR AND BUDGET BALANCES

This section presents instructions for clearing last year figures and budget balances from the files. This function is generally used when you wish to set up the system while retaining an existing Chart of Accounts. Do not execute this procedure unless you are sure you have no need for these figures.

Follow these STEPS to clear last year figures and budget balances from the system:

STEP 1:   From the **MAIN MENU**, select <**7**> **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2:   From the **MISCELLANEOUS PROCESSING MENU**, select <**10**> **CLEAR LAST YEAR AND BUDGET BALANCES** and press <**ENTER**>.

STEP 3:   The program displays the following message, and prompts:

```
THIS PROGRAM CLEARS ALL BUDGET AND LAST YEAR RECORDS TO ZERO
ARE YOU SURE YOU WANT TO CONTINUE?
```

Type <**N**>(NO) and press <**ENTER**>, if you wish to return to the Miscellaneous Processing Menu. Type <**Y**>(YES) and press <**ENTER**>, if you wish to continue.

STEP 4:   When <**Y**>(YES) is typed in STEP 3, processing begins immediately. When processing is complete, the program returns to the Miscellaneous Processing Menu. Type <**M**>, and press <**ENTER**> if you wish to return to the Main Menu. Type <**E**>, and press <**ENTER**> to exit to the Monitor.

9.9 PRINT OR DISPLAY NET PROFIT/LOSS TOTAL

This section presents instructions for printing or displaying the net profit or loss for any period in the current year. You must specify the starting and ending dates of the period that you want covered in the report.

Follow these STEPS to display or print the net profit or loss total:

STEP 1:   From the **MAIN MENU**, select <**7**> **MISCELLANEOUS PROCESSING** and press <**ENTER**>.

STEP 2:   From the **MISCELLANEOUS PROCESSING MENU**, select <**13**> **PRINT OR DISPLAY NET PROFIT/LOSS TOTAL** and press <**ENTER**>.

STEP 3:   The program prompts:

```
INCOME STATEMENT TOTALS
```

```
                      TYPE THE "DOWN-ARROW" KEY TO END
1) DO YOU WANT TO DISPLAY OR PRINT THE NET PROFIT/LOSS
(D/P):
2) REPORTING PERIOD START DATE........................:
3) REPORTING PERIOD END DATE..........................:
```

Enter the information called for, line for line. Type <**ENTER**> following each entry
to advance the cursor to the next line.
Follow these guidelines when making your entries:

The Screen Displays:	You Respond / Enter:
1) DO YOU WANT TO DISPLAY OR PRINT THE NET PROFIT/LOSS (D/P):	Type <**D**> or <**P**>. Type <**D**>, and press <**ENTER**> if you wish to display the net profit/loss figures for a specified period. Type <**P**>, and press <**ENTER**> if you wish to print the net profit/loss figures for a specified period.
2) REPORTING PERIOD START DATE	Type MMDDYY. Type the date you wish to serve as the period start date for the profit/loss figure, and press <**ENTER**>. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates. The program formats the date upon entry.
3) REPORTING PERIOD END DATE	Type MMDDYY. Type the date you wish to serve as the period end date for the profit/loss figure, and press <**ENTER**>. This date should correspond with a date set up in the System Information File. Remember to follow the MMDDYY format when typing dates. Do not type any separating punctuation when typing dates. The program formats the date upon entry.

STEP 4:   When these entries are complete, the program prompts: "IS EVERYTHING OK?".
Type <**N**>(NO), and press <**ENTER**> if you wish to change this information. The
"SELECT:" prompt appears. Type the line number of the information you wish to
change and press <**ENTER**>. Then type the new information and press <**ENTER**>. Type
<**Y**>(YES) and press <**ENTER**> if you wish to continue.

STEP 5:   When <**Y**>(YES) is typed in STEP 4 and the <**ENTER**> key is pressed, the program prints
or displays the net profit/loss figures.

```
                    *INCOME STATEMENT TOTALS*

                      01/01/94 TO 10/01/98

TOTAL INCOME.................:   $              60,995.00
TOTAL EXPENSES..............:   $              30,120.00
                                _____

NET INCOME..................:   $              30,875.00
```

If you selected <**D**> for display in STEP 3, the program returns to the Monitor.
Type <**GL**> and press <**ENTER**> to display the Main Menu.

If you selected <**P**> for print in STEP 3, the program returns to the Miscellaneous
Processing Menu when printing is complete. Type <**M**>, and press <**ENTER**> to display
the Main Menu. Type <**E**> and press <**ENTER**> to exit to the Monitor.

9.10 CREATE CHART OF ACCOUNTS WORK FILE

ACCOUNT NUMBER - A unique number assigned to each account or item on the chart of accounts.

ACCOUNTS RECEIVABLE - Money owed by customers.

ACCRUAL BASIS - A basis of record-keeping and a method of accounting whereby all income earned and expenses incurred, whether prepaid or unpaid, are identified with specific periods of time; distinguished from "cash basis".

ACCRUALS - The recognition of income and expenses as they occur even though they are not received or paid for until a later period.

ACCOUNTS PAYABLE AGED TRIAL BALANCE - That balance which classifies the Accounts Payable Balance by the time elapsed since the payables came into existence.

ACCOUNTS PAYABLE CASH REQUIREMENT REPORT - A system printout useful in projecting costs for a given period. Report indicates the amount owed, potential lost discounts, and the cash required to meet business obligations.

ADJUSTING ENTRIES - Modifications or changes to financial activity accounts. Adjustments usually result from inaccuracies in the original recording of information, or from the allocation of various transactions to the appropriate financial recording accounts.

ASSET ACCOUNT - Something of value that a business owns (or will own if financial obligations are met). Examples are cash, accounts receivable, delivery trucks, buildings, land.

AUDIT TRAIL - Printed list or hard copy of all financial activity or transactions recorded in an accounting system.

AUTHORIZATION CODE - Unique codes which allow access to all or selected systems programs.

BALANCE SHEET - A statement of the financial condition of a business at a certain date showing its assets, liabilities and capital.

BALANCE SHEET ACCOUNTS - Specific asset, liability, or capital (owner's equity) activities in a business for which business transactions are recorded and reported separately.

BUCKETS (SEE REGISTER) - Accumulators or totaling areas in the DOCS system programs. As the income statement and balance sheet reports are printed, these accumulators are used to develop the subtotal amounts needed on the reports. There are three separate set of groups of these accumulators in the DOCS system: 1) The system set, 2) The sales cross-ratio set, and 3) The cost cross-ratio set.

CAPITAL - The difference between total assets and total liabilities of a business; also referred to as the owner's investment or equity in his business.

CASH BASIS - A basis of keeping records under which only cash received and cash disbursed are recorded in the records.

CASH DISBURSEMENTS - Money paid out by a business (payment of expenses, for example).

CASH FLOW REPORT - (For a given period of time). The incoming monies into a business compared to the monies paid out.

CASH RECEIPTS - Money received by a business in the form of cash.

CATEGORY CODE - Code used by the DOCS system programs internally to further describe the account. Indicates what general or broad financial category in which to place the (posting) account for purposes of certain financial statements such as cash flow or changes in components.

CHART OF ACCOUNTS - (In accounting). List of financial accounts for which a particular business (or business accountant) wants or needs to deep detailed financial activities. (In DOCS). Same as accounting definition plus additional framework or non-posting accounts used to format the income statement and balance sheet.

CHECK REGISTER - The document printed at the conclusion of a check run.

CHECK WRITING - The system capability of printing checks for distribution. The system user defines what invoices are paid, and the amount of payment.

CLOSING BALANCE - For each posting account for a given period of time, the net difference between the total debits and the total credits recorded in the account.

CLOSING TRIAL BALANCE - A trial balance of the general ledger after the income, cost and expense accounts have been closed.

COMPRESS - Summarize several financial transactions with certain identical characteristics into one transaction to save space in the general ledger transaction file.

CONDENSE - To combine (accumulate together) more than one general ledger account to print on financial reports as a one line summary total (detail or balance of each account is not reported as in schedules).

CONSOLIDATED REPORTS - To combine more than one profit center into a single report.

CONTRA ACCOUNTS - Posting account which in accounting procedure is taken from or applied against another posting account when reported or listed on financial statements (e.g. depreciation on delivery truck is shown as being taken from, or deducted from, the delivery truck asset value posting account on a balance sheet).

CR - The abbreviation for "credit".

CREDITS - Most basic definition: Transaction posting are made on the right side of a financial activity (posting) account, or "T-account". More specifically: A decrease in the following types of accounts: assets, expenses, or an increase in the following types of accounts : liabilities, capital or equity, sales.

CURRENT ASSETS - Cash and other assets expected to be converted into cash within the operating cycle, usually one year or less.

CURRENT LIABILITIES - Liabilities representing the short term debt of a business, expected to fall due within a year or less.

DEBITS - Most basic definition: Transaction postings made on the left side of a financial activity (posting) account, or "T-account". More specifically: An increase in the following types of accounts: assets, expenses, or a decrease in the following types of accounts: liabilities, capital or equity, sales.

DEFERRED PAYMENT REPORT: - A system printout showing all invoices which have been deferred from payment, and all partially paid invoices that have been deferred from payment.

DISCLAIMER - A written or printed notice on a financial statement indicating that the statement has not been formally verified by an accountant according to accounting standards.

DOCS - Computone's unique name for its general ledger system. Refers more specifically to a special reporting function of the system called daily operating control.

DOUBLE-ENTRY BOOKKEEPING - A system of recording each business transaction by means of a two-way self-balancing entry.

DR - The abbreviation for "debit".

EDIT LIST - Printout of financial transactions or postings, printed in the sequence entered or keyed. Used before update and printing or journal or register to check posting entries.

ESCAPE KEYS - Keys on the terminal keyboard which allow the operator to exit from a procedure and move freely through the menus.

EXPENSE ACCOUNT - Any business expenditure which relates to generating sales or conducting business operations which a business needs to, or wishes to, record and report separately from other business expenditure.

EXTRACT GENERAL LEDGER CHART OF ACCOUNTS FROM DOCS - A system program which "extracts" the Chart of Accounts from the DOCS (General Ledger) System for use in the Accounts Payable System. This is usually an installation procedure, and will not be run under normal operating conditions.

FILES - A group of logically related records (e.g., records containing customer information are grouped together as a customer master file).

FILE MAINTENANCE - The process by which data base records are added, changed or deleted.

FINANCIAL STATEMENTS - Documents usually in consistent standard accounting formats, which show the financial condition and/or the financial activities of a business for a given period of time.

FISCAL YEAR - A twelve month period ending with the last day of any month other than December.

FIXED ASSETS - Assets more or less permanent in nature whose useful life in more than one year.

FRAMEWORK ACCOUNTS - Accounts in the DOCS system other than posting accounts.

GENERAL JOURNAL - The record used for recording business transactions not recorded in special journals.

GENERAL LEDGER - Book of posting accounts to which the journal entries are transferred periodically. This book is used as the basis for developing account balances and, ultimately, financial statements for any given accounting period.

GROSS PROFIT - The excess of net sales over the cost of goods sold.

INCOME ACCOUNTS - Specific sales or revenue activities in a business for which business transactions are recorded and reported separately.

JOB COST DISTRIBUTION - A system option permitting the monitoring of all the materials and expenses that are incurred for a particular job or project.

JOURNAL - Original book of entry for business transactions, in which financial activities are recorded as they occur, chronologically, in the business.

JOURNALIZING - Entering the day to day financial or business activities or transactions into the companies accounting books.

LIABILITY - An amount owed by one person, or entity, to another.

LINKING - The process utilized by the system to "find" records during a procedure. (See Regenerate Open File Links).

MAIN MENU - The primary selection screen of the system. It provides access to every program and system capability available.

MANUAL CHECK - A check that has been written by hand for an invoice already entered into the system. Do not confuse a Manual Check with a Prepaid Check, which is a check written by hand for an invoice that has not been entered into the system.

MEMO ACCOUNTS - The name used by the DOCS system to designate posting accounts to which units or volume amounts are recorded instead of dollar amounts.

NET INCOME ACCOUNT - Special framework account to print net income line on financial statements.

NET PROFIT - The excess of income over costs and expenses of a business.

ONE-WRITE - A manual bookkeeping method using carbon copies to minimize recopying of financial data as it is recorded in a business.

OPENING BALANCE TRANSACTIONS - Those balance sheet accounts (assets, liabilities, capital or equity) which have a dollar amounts balance after the close of financial activity for a given accounting, or fiscal year. These accounts are set up with their balances as the opening transactions for the new accounting year or period.

OPEN ENTRY - An entry of entries made to record the assets, liabilities and capital of a business when its books are opened.

OPERATING EXPENSES - Expenses incurred in the conduct of a business.

OTB 999 - A special opening trial balance source code. At set-up time, this code is entered by the operator as the external source code to flag the transaction as being on opening trial balance. The year end programs automatically create the OTB transactions and code them OTB999.

OUT-OF-BALANCE - Debits and credits do not equal.

OUTSTANDING CHECK REPORT - A system printout indicating all outstanding checks that have not been reconciled.

PARTIAL PAYMENT - An Accounts Payable System procedure where you select to make only partial payment on an invoice. The partial payment is included in the check run, and the unpaid portion of the invoice remains in the file.

PERIOD ENDING DATES - End dates of each accounting period within the fiscal year.

POSTING - Recording or entering the financial activities or transactions of a business from the journals to the ledger.
POSTING ACCOUNTS - Those financial activity functions of a business for which the business needs to have a detailed record of business financial events.

PREPAID CHECK - A check that has been written by hand in payment for an invoice that has not been entered into the system. Do not confuse a Prepaid Check with a Manual Check, which is a handwritten check for an invoice that has been entered into the system.

PROFIT AND LOSS STATEMENT - A financial statement showing the income and expenses of a business for the period and the profit (or loss) resulting therefrom.

PROFIT CENTER - Functional areas of a business which, for control purposes, the business desires to record and report the financial activities separately - e.g., fuel sales and service sales in a fuel oil business might be set up as two separate profit centers or departments.

PRO-FORMA - Balance sheet containing imaginary accounts or figures for illustrative purposes. Or, balance sheet that gives retroactive effect to new financing, combination, or other change in the status of a business concern or concerns.

RECEIPT - 1) Some item that is received in a business - e.g., cash payment on a customer account. 2) Document showing that a business did receive an item - e.g. - customer "receipt" for cash paid on account.

REGENERATE OPEN FILE LINKS - A system program which relinks the open files. After the record removal it is necessary to re-link the program to the files.

REGISTER (SEE BUCKETS) - A temporary holding area or accumulator for data.

REPORT CODE - Internal code on the chart of accounts that designates whether the account is on the income statement or balance sheet.

REVENUE ACCOUNT - Any business income (usually sales) which a business needs to, or wishes to, record and report separately from any other business income.

REVERSAL ENTRIES - General journal entries made on the first day of a new fiscal period to reverse entries for accruals and deferrals made at the close of the preceding fiscal period in order that the income and expense accounts affected may correctly reflect the actual income and expense for the current fiscal period.

SALES AND CROSS-RATIO BUCKETS - Two separate sets of ten accumulators or totaling areas in the DOCS system programs which are used to develop: 1) Sales and costs totals for up to ten products, and 2) Gross margin or gross profit for those same products.

SALES RECEIPTS - Money received from sales.

SCHEDULE - Detail or balance of each account is reported on the schedule reports, which are supporting or supplementary documents for a basic financial report.
SEQUENCE NUMBERS - Control sequence in which accounts appear on financial statements.

SOURCE DESCRIPTION - Description of the financial transaction, in terms which are meaningful to a particular business for audit trail use.

SOURCE REFERENCE CODE - Internal source code: Characters assigned by the DOCS system programs to designate the type of financial transaction and which journal was used to record the transaction. External source code: Characters assigned by the operator of the DOCS system to designate the source or originating location of a financial transaction (e.g., GJ1).

SPECIAL JOURNALS - Journals used to record transactions of a particular kind - e.g., sales journal, purchase journal, and cash receipts journal.

STANDARD ENTRIES - Financial transactions which are the same amount for each accounting period - e.g., office rent expense, truck depreciation. In the DOCS system, these types of financial transactions may be set up (keyed) into a special "Standard entries" file which is then used by the system at the end of each accounting period to update the accounting records with these transactions.

TITLE ACCOUNTS - Non-posting or framework accounts in the chart of accounts which provide the heading for carious sections of the income statement and the balance sheet.

TRANSACTION - Cash amounts posted to a general ledger account.

TREND STATEMENT - A report which prints several income statements for different accounting periods. The format of the report allows comparisons between financial activity accounts to be made easily, so that an accountant or other business person can spot a trend in any particular financial activities or group of activities. (DOCS prints any six accounting periods side-by-side plus the year-to-date totals).

TRIAL BALANCE - A list or report of all posting accounts for a business with each account balance (Debit or Credit) shown as of a certain date, usually a closing date for a given accounting period. The purpose of the trial balance is to determine if the accounting books are in balance (i.e., the debit balances total) for a given accounting period so that the financial statements for a business may be prepared.

VENDOR ANALYSIS REPORT - A system printout which presents each Vendor in comparison to the total purchases make from all Vendors Year-to-Date. Reports also summarizes the activity of each Vendor included in the report.

VOUCHER - (Usually) an authorization to pay a particular amount owed.

WORKING CAPITAL - The amount of capital in current use in the operation of a business, measured by the excess of current assets over liabilities.

WORK SHEET - An analysis sheet on which are collected and classified the data used in the preparation of financial statements.

GLOSSARY OF COMPUTER TERMS

ADDRESS - A label, name, or number identifying a register, a location, or a device where information is stored.

ALLOCATE - To assign storage locations to the main routines and subroutines, thereby fixing the absolute values of any symbolic addresses.

BINARY - Involving the integer two. For example, the binary number system uses two as its base of notation. A binary choice is a choice between two alternatives; a binary operation is one that combines two quantities.

BINARY CODE - 1. A sequence of symbols consisting of 1's and 0's (the digits of the binary notation) which represents a letter, digit or other character in a computer. 2. A system of such symbols and rules for associating them.

BIT - A binary digit; the smallest unit of information; a "yes" or a "no"; a single pulse in a group of pulses.

BUFFER - 1. An isolating circuit used to avoid any reaction of a driven circuit upon the corresponding driving circuit. 2. A circuit having an output and a multiplicity of inputs so designed that the output is energized whenever one or more inputs are energized. Thus, a buffer performs the circuit function which is equivalent to the logical "or".

BUS - A path over which information is transferred, from any of several sources to any of several destinations.

CHARACTER - 1. A decimal digit 0 to 9, or a letter A to Z, either capital or lower case, or a punctuation symbol, or any other single symbol (such as appear on the keys of a typewriter) which a machine may take in, store, or put out. 2. A representation of such a symbol in a pattern of ones and zeros representing a pattern of positive and negative pulses or states.

COMPUTER - 1. A machine which is able to calculate or compute, that is, which will perform sequences of reasonable operations with information, with mainly arithmetical and logical operations. 2. More generally, any device which is capable of accepting information, applying definite reasonable processes to the information, and supplying the results of those purposes.

DATA - Any facts or information, particularly as taken in, operated on, or put out by a computer or other machine for handling information.

DATA PROCESSING - Handling information in a sequence of reasonable operations.

DIGITAL - Using numbers expressed in digits and in a scale of notation, in order to represent all the variables that occur in a problem.

DIGITAL COMPUTER - A computer which calculates using numbers expressed in digits and yeses and noes expressed usually in 1's and 0's, to represent all the variables that occur in a problem.

FLOW CHART - A graphical representation of a sequence of programming operations, using symbols to represent operations such as compute, substitute, compare, jump, copy, read, write, etc.

HARDWARE - The mechanical, magnetic, electrical, and electronic devices from which a computer is constructed.

INSTRUCTION - A machine word or a set of characters in machine language which directs the computer to take a certain action. More precisely, a set of characters which defines an operation together with one or more addresses (or no addresses) and which, as a unit, causes the computer to operate accordingly on the indicated quantities.

LIBRARY - A collection of standard and fully tested programs, routines, and subroutines, by means of which many types of problems and parts of problems can be solved.

MAGNETIC MEMORY - Any portion of the memory which makes use for storage of the magnetic properties of materials.

MAGNETIC TAPE - Tape made of paper, metal or plastic, coated or impregnated with magnetic material, on which polarized spots representing information may be stored.

MEMORY - Computers. 1. The units which store information in the form of arrangement of hardware or equipment in one way or another. Same as "storage". 2. Any device into which information can be introduced and then extracted at a later time.

MEMORY CAPACITY - The amount of information which a memory unit can store. It is often measured in the number of decimal digits or the number of binary digits which the memory unit can store.

MICROSECOND - A millionth of a second.

MILLISECOND - A thousandth of a second.

PARALLEL OPERATION - The flow of information through the computer or any part of it using two or more line of channels simultaneously.

PROGRAM (noun) - A precise sequence of coded instructions for a digital computer to solve a problem.

REAL TIME - In solving a problem, a speed sufficient to give an answer in the actual time during which the problem must be solved. For example, in the case of a human being driving a motor car: at 30 miles per hour he can regularly solve nearly all his problems in real time. At 100 miles per hour he will regularly fail to solve some of his problems in real time.

REAL TIME OPERATION - Solving problems in real time. More precisely, processing data in time with a physical process so that the results of the data processing are useful in guiding the physical operation.

REGISTER - The hardware for storing one machine word.

ROUTINE - 1. A sequence of operations which a digital computer may perform. 2. The sequence of instruction determining these operations. 3. A set of coded instructions arranged in proper sequence to direct the computer to perform a desired operation or series or operations.

SECONDARY STORAGE - Storage that is not an integral part of the computer but directly linked to and controlled by the computer; for example, magnetic tapes.s

SERIAL OPERATION - The flow of information through the computer or in any part of it using only one line or channel at a time. Contrasted with "parallel operation".

TEMPORARY STORAGE - Internal storage locations reserved for intermediate and partial results.

TRACK - In a magnetic drum of magnetic tape, a single path containing a set of pulses.

WORD - An ordered set of characters which has at least one meaning, and is stored and transferred by the computer circuits as a unit. Ordinarily, a word has a fixed number of characters, and is treated by the control unit as an instruction, and by the arithmetic logic unit as a quantity. For example, a computer may regularly handle number or instructions in units of 36 binary digits.

APPENDIX B : PROGRAM ERROR MESSAGES		
ERROR MESSAGE	**PROBABLE CAUSE**	**METHOD OF CORRECTION**
TRANSACTIONS OUT OF BALANCE - CANNOT CONTINUE MESSAGE	System booted during posting.	If no employee payroll entries were being posted, clear work file, repost all entries, and restart updating. If entries were posted, reverse Backup and re-so all work since last backup.
CHKEDIT CANNOT BE RUN NOW...PROCEED TO REGISTER AND UPDATE	Trying to run cash disbursements / accounts payable edit list after updating already started.	Run CHKADD.
TRANSACTION IN THE FILE ARE NOT A/P OR C/D	Trying to run cash disbursements / accounts payable edit list when records in file are not cash disbursements / accounts payable.	Use DOCSPOST to select correct edit list.
THIS IS NOT A POSTING ACCOUNT...TYPE RETURN KEY	A framework account number was input	Input a proper posting account number.
TEMPORARY FILE GLTEMP02 IS NOT LARGE ENOUGH	File too small.	Enlarge with UTILITY, restart with EXPTRX.
RECORDS IN EDIT FILE ARE NOT GENERAL JOURNAL	Wrong transactions.	Run correct update program.
TRANSACTIONS ARE OUT OF BALANCE - CANNOT CONTINUE	Transactions out of balance.	Make necessary corrections on edit list.
REVERSING ENTRIES OUT OF BALANCE - CANNOT CONTINUE	Out of balance.	Correct edit list.
YOU CANNOT CHANGE POSTING TO FRAMEWORK	Program won't allow this procedure.	If account # is needed for posting, delete it, then re-enter as posting account.
NO BUCKET NUMBER NEEDED FOR THIS FORMAT CODE	Trying to place bucket number with format code less than 7 or greater than 11.	Press RETURN.
CREDIT BALANCES MUST BE ENTERED AS CREDITS BY TYPING THE MINUS (–) KEY	Minus key left out.	Use minus key to enter credit balances in budget and last year balances.
NO MEMO ACCOUNTS THIS POSTING	Dollar transactions and memo transactions cannot be mixed in one posting run.	Don't mix memos.
MEMO ACCOUNTS ONLY THIS POSTING	Dollar transactions and memo transactions cannot be mixed in the posting run.	Don't mix dollar transactions.
EDIT CAPACITY HAS BEEN REMOVED	Edit file full.	Proceed to edit list. Register and update. Return to posting. Post remaining A/R or sales.
ACCT #9999 IS A RESERVED MEMO ACCOUNT	# used for wrong account.	Choose another account #.
MEMO ACCOUNTS MUST BE IN 9000 RANGE	Wrong #'s used.	Re-enter 9000 range account # for memo accounts.
NO TITLE EXISTS FOR THIS PROFIT CENTER	No title given	Set up a title for this profit center using the SIMASTER file.

COMMON TROUBLESHOOTING SITUATIONS

PROBLEM	PROBABLE CAUSE	ACTION TO TAKE
941'S WILL NOT PRINT	Invalid quarter ending date entered.	Enter valid quarter ending date.
	Quarter-to-date figures in Employee Master file are 0, having already run the 941 report.	Enter Q-T-D figures in Master file or reverse backup (restore).
	Employees in master file are coded as 2 or 4.	Only employees coded 1 or 3 print on 941's.
	2-character state entered at prompt for printing 941's does not match 2-character in any employee's record in employee file.	Change 2-character state in master file, or 941 prompt.
INCOME STATEMENT TOTAL SALES RATIO IN LESS THAN 100%	Account other than sales on the income statement is coded as category 21.	Change any category 21 that is not assigned to a sales account to another category code.
INCOME STATEMENT RATIOS FOR COST OF SALES AND EXPENSES IS 0.	Consolidation percentages in SIFILE are set to memo accounts that were never posted to.	Post units to selected memo account(s) or change consolidation percentages to base on sales.
INCOME STATEMENT SALES/COST OF SALES RATIOS	Scheduling cross ratios (category codes 7 & 8).	Cross ratios can be condensed but not scheduled.
W2'S WILL NOT PRINT	Year-To-Date figures in master file are 0. Employees in master file are coded as 4.	Enter Y-T-D figures in master file or reverse backup. Only employee codes as 1,2, or 3 will print on W2 forms.
INFORMATION WITHIN SCHEDULES IS CONDENSING	Answers Y in SIFILE to prompts for automatically condensing accounts where the first 4 digits are the same.	Either change SIFILE prompt to N and use format codes requested or change account numbers so that the first 4 digits are not alike by using UPDACCT2.
PRINTING FINANCIAL STATEMENTS IS SECOND FISCAL YEAR WHERE FIRST FISCAL YEAR HAS NOT YET BEEN CLOSED AND Y-T-D FIGURES INCLUDE PREVIOUS YEARS FIGURES	Fiscal year start date is 00/00/00.	Using the program YRSTART, enter a fiscal year start date.
BALANCE SHEET IS OUT OF BALANCE	Trial balance for that period will also be out of balance.	Print a trial balance, using dates 00/00/00 to search for incorrect date. Correct through General Journal postings (GLPOST).
GENERAL LEDGER ACCOUNT WHICH DOES EXIST CANNOT BE DISPLAYED	GLMASTER file not sorted properly	Run SORT/NGL, INDEX/GLMASTER, and EXBUILD.
DOCS REPORT PRINTS ONLY EXPENSES; SALES AND COSTS OF SALES ARE 0.	Actual sales were not posted for the period of time selected to compute the report.	Post actual sales for the period of time selected.
SEQUENCE CHANGES MADE TO GLMASTER ARE NOT CHANGED ON THE FINANCIAL STATEMENTS	Extract file was not regenerated.	Run EXBUILD and re-run the Financial Statements.

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│ INDEX                                                              │
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TABLE 1
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```
        TURNER & BIGELOW

GENERAL LEDGER ACCOUNT MASTER FILE PRINT-OUT

-------ACCOUNT--------      CATE-    --FORMAT--   BUCKET    NB    REPORT   DOC
NO       DESCRIPTION        GORY   SEQ  CODE     NUMBER    CODE    CODE    CODE

1000-00   CASH ON HAND           11    25    6            2      2      0
     PERIOD     BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR
        1     3,345.70    9,616.50        6      70.00      84.00        11     400.00      0.00
        2       306.00-     330.00-       7     200.00     343.00        12     500.00      0.00
        3       225.00      258.75        8     300.00       0.00        13       0.00      0.00
        4       100.00    1,220.00-       9     505.00       0.00
        5       345.00      379.50       10     100.00       0.00

1005-00   REGULAR CHECKING       11    30    6            2      2      0
     PERIOD     BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR
        1     8,330.00   31,415.00        6   3,200.00    3,840.00       11   7,000.00-     0.00
        2     3,060.00-   3,300.00-       7   2,000.00-     300.00       12   9,605.00      0.00
        3     4,600.00      540.00        8   4,300.00       0.00        13       0.00      0.00
        4       150.00-     365.00-       9   1,595.00       0.00
        5     3,900.00    4,290.00       10   1,485.00-      0.00

1010-00   ACCOUNTS RECEIVABLE    13    50    6            2      2      0
     PERIOD     BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR
        1    14,406.00   58,690.00        6   6,400.00   11,757.75-      11  12,000.00      0.00
        2     7,695.90    8,299.50        7     400.00     585.00-       12   3,715.00-     0.00
        3       700.00    7,405.00        8   2,500.00       0.00        13       0.00      0.00
        4     3,150.00    3,465.00        9   1,525.00       0.00
        5     4,810.00    5,291.00       10   2,495.00-      0.00


1020-00   RESERVE FOR BAD DEBTS    12    55    6            2      2      0
     PERIOD     BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR
        1       147.00-   1,015.00-       6     100.00-    120.00-       11     100.00-     0.00
        2         0.00       0.00         7     100.00-      0.00        12     100.00-     0.00
        3         0.00       0.00         8     100.00-      0.00        13       0.00      0.00
        4         0.00       0.00         9     100.00-      0.00
        5         0.00       0.00        10     100.00-      0.00


1070-00   TRUCKS                 14   115    6            2      2      0
     PERIOD     BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR
        1    49,000.00  105,000.00        6       0.00       0.00        11       0.00      0.00
        2         0.00       0.00         7       0.00       0.00        12       0.00      0.00
        3         0.00       0.00         8       0.00       0.00        13       0.00      0.00
        4         0.00       0.00         9       0.00       0.00
        5         0.00       0.00        10       0.00       0.00


1080-00   RES. FOR DEPR. OF TRUCKS   14   115    6            2      2      0
     PERIOD     BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR    PERIOD    BUDGET   PRIOR YEAR
        1    20,335.00-  52,825.00-       6     750.00-   2,900.00-      11     500.00-     0.00
        2       765.00    1,825.00-       7     750.00-   2,000.00-      12   1,000.00-     0.00
        3       750.00    2,862.50-       8     750.00-   1,000.00-      13       0.00      0.00
```

TABLE 2

```
RUN DATE:  10/12/98


          TURNER & BIGELOW

GENERAL LEDGER ACCOUNT MASTER FILE PRINT-OUT
```

----------------ACCOUNT---------- NO	DESCRIPTION	CATE-GORY	--FORMAT--SEQ	CODE	BUCKET NUMBER	NB CODE	REPORT CODE	DOC CODE
8045-31	COST OF GOODS SOLD-PARTS	22	42	5		2	1	0
8060-00	COST OF GOODS SOLD	23	50	10	1	2	1	0
8061-00		23	51	1		1	1	0
8064-00	GROSS PROFIT - MACHINES	23	62	9	1	1	1	0
8070-00	GROSS PROFIT - PARTS	23	63	9	2	1	1	0
8075-00	SINGLE UNDERLINE	23	64	16		1	1	0
8090-00	TOTAL GROSS PROFIT	23	65	10	2	1	1	0
8092-00		23	75	1		1	1	0
8100-00	OTHER INCOME	26	80	1		1	1	0
8110-00	SINGLE UNDERLINE	26	86	16		1	1	0
8120-00	TOTAL OTHER INCOME	26	100	10	2	1	1	0
8121-00		26	100	1		1	1	0
8122-00	TOTAL INCOME	26	100	10	3	1	1	0
8123-00		26	102	1		1	1	0
8136-00	SINGLE UNDERLINE	26	178	16		1	1	0
8137-00	DOUBLE UNDERLINE	21	187	17		1	1	0
8138-00		26	177	1		1	1	0
8139-00	NET INCOME AFTER TAXES	26	185	12		1	1	0
8140-00	EXPENSES	25	103	1		2	1	0
8150-00	SINGLE UNDERLINE	25	163	16		2	1	0
8155-00		25	168	1		2	1	0
8160-00		25	167	1		2	1	0
8170-00	TOTAL EXPENSES	25	165	10	2	2	1	0
8180-00	NET PROFIT	21	170	10	4	1	1	0
8186-00		21	174	1		1	1	0
8200-00	ASSETS	11	5	1		2	2	0
8210-00		11	10	1		2	2	0
8220-00	CURRENT ASSETS	11	15	1		2	2	0
8230-00		11	20	1		2	2	0
8231-00	SINGLE UNDERLINE	11	35	16		2	2	0
8232-00	TOTAL CASH	11	40	10	5	2	2	0
8233-00		11	45	1		2	2	0
8238-00	SINGLE UNDERLINE	13	60	16		2	2	0
8240-00	A/R LESS RES. BAD DEBTS	13	65	10	5	2	2	0
8241-00		13	66	1		2	2	0
8242-00	INVENTORY SCHEDULE - MACH.	13	68	4		2	2	0
8245-00	INVENTORY - MACHINES	13	75	5		2	2	0
8248-00	SINGLE UNDERLINE	13	85	16		2	2	0
8250-00	TOTAL INVENTORY	13	90	10	5	2	2	0
8251-00	SINGLE UNDERLINE	13	95	16		2	2	0
8252-00		13	100	1		2	2	0
8255-00	TOTAL CURRENT ASSETS	13	101	10	8	2	2	0
8260-00		13	105	1		2	2	0
8265-00	FIXED ASSETS	14	112	1		2	2	0
8267-00		14	110	1		2	2	0

TABLE 3

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RUN DATE:  10/15/98
           TURNER & BIGELOW

STANDARD TRANSACTIONS MASTER LIST

STD ACCT. #   ACCOUNT DESCRIPTION          TRANSACTION DESCRIPTION
NO                                                        DISB. AMT.   TRX. AMT.

 1  1080-00   RES. FOR DEPR. OF TRUCKS     MACK TRUCK 1234567-8            500.00-
     8600-02    DEPREC. TRUCKS - BRIDGEPO              500.00

 2  1080-00   RES. FOR DEPR. OF TRUCKS     CHEV. P/U 9876543-79           200.00-
     5600-02    DEPREC. TRUCKS - BRIDGEPO              200.00

 3  1080-00   RES. FOR DEPR. OF TRUCKS     TOYOTA P/U 456789-80           300.00-
     5600-01    DEPREC TRUCKS                          300.00

 4  1110-00   RES. FOR DEP. FURN. & FIX.   DEPREC. OFFICE FURNITURE        75.00-
     5610-01    DEPREC FURN & FIX                       50.00
     5610-02    DEPREC FURN & FIX - BRID                25.00

 5  1110-00   RES. FOR DEP. FURN. & FIX    DEPREC FOR FIXTURE             125.00-
     5610-01    DEPREC FURN & FIX                       75.00
     5610-02    DEPREC FURN & FIX - BRID                50.00

 6  1080-00   RES. FOR DEPR. OF TRUCKS     CHEV. P/U 7937939-81           250.00-
     5600-01    DEPREC TRUCKS                          250.00

 7  1080-00   RES. FOR DEPR. OF TRUCKS     FORD P/U 30494930-82           300.00-
     5600-01    DEPREC TRUCKS                          300.00

 7  STANDARD TRANSACTIONS                              1,750.00   1,750.00-
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TABLE 4
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            TURNER & BIGELOW
GENERAL LEDGER TRIAL BALANCE
FOR THE PERIOD OF: 09/01/98 TO 09/31/98
```

---------ACCOUNT--------------		BEGINNING	DEBIT	CREDIT	NET	
NO	DESCRIPTION	BALANCE	AMOUNT	AMOUNT	CHANGE	BALANCE
1000-00	CASH ON HAND	10,610.98	90,400.00	88,200.00-	2,200.00	12,810.98
1005-00	REGULAR CHECKING	35,020.00	8,000.00	7,200.00-	800.00	35,820.00
1010-00	ACCOUNTS RECEIVABLE	109,860.50	29,510.00	36,800.00-	7,290.00-	102,570.50
1020-00	RESERVE FOR BAD DEBTS	1,135.00-	0.00	0.00	0.00	1,135.00-
1070-00	TRUCKS	105,000.00	0.00	0.00	0.00	105.000.00
1080-00	RES. FOR DEPR. OF TRUCKS	66,062.50-	0.00	1,000.00-	1,000.00-	67,062.50-
1100-00	FURNITURE AND FIXTURES	25,300.00	0.00	0.00	0.00	25,300.00
1110-00	RES. FOR DEP. FURN. & FIX.	18,025.00-	0.00	200.00-	200.00-	18,225.00-
1200-00	INVENTORY - MACHINE "A"	56,690.50	3,000.00	1,500.00-	1,500.00	58,190.50
1201-00	INVENTORY - MACHINE "B"	63,200.00	3,000.00	1,500.00-	1,500.00	64,700.00
1202-00	INVENTORY - MACHINE "C"	59,450.00	3,000.00	1,500.00-	1,500.00	60,950.00
1203-00	INVENTORY - MACHINE "D"	65,611.00	3,000.00	1,500.00-	1,500.00	67,111.00
1210.00	INVENTORY - PARTS	44,324.07	0.00	0.00	0.00	44,324.07
2000-00	ACCOUNTS PAYABLE	207,191.00-	64,000.00	58,002.00-	5,998.00	201,193.00-
2010-00	NOTES PAYABLE - BANK "A"	17,495.00-	0.00	0.00	0.00	17,495.00-
2011-00	NOTES PAYABLE - BANK "B"	12,600.00-	0.00	0.00	0.00	12,600.00-
2012-00	NOTES PAYABLE - BANK "C"	13,200.00-	0.00	0.00	0.00	13,200.00-
2013-00	NOTES PAYABLE - BANK "D"	6,000.00-	0.00	0.00	0.00	6,000.00-
2020-00	PROV. FOR PAYROLL TAXES	533.44-	0.00	300.00-	300.00-	833.44-
2030-00	INTEREST ACCRUED	42.00-	0.00	0.00	0.00	42.00-
2900-00	RETAINED EARNINGS	162,843.00-	0.00	0.00	0.00	162,843.00-
2950-00	ACCRUED TAXES	37,970.00-	0.00	0.00	0.00	37,970.00-
3000-01	SALES-MACHINES, FAIRPORT	133,339.00-	12.00	2,027.00-	2,015.00-	135,354.00-
3000-02	SALES-MACHINES, BRIDGEPORT	57,100.00-	0.00	0.00	0.00	57,100.00-
3000-98	SALES-MACHINES, NEWPORT	2,000.00-	0.00	2,000.00-	2,000.00-	4,000.00-
3100-01	SALES-PARTS, FAIRPORT	21,781.48-	0.00	2,000.00-	2,000.00-	23,781.48-
3100-02	SALES-PARTS, BRIDGEPORT	7,498.00-	0.00	4,000.00-	4,000.00-	11,498.00-
3100-98	SALES-PARTS, NEWPORT	2,000.00-	0.00	2,000.00-	2,000.00-	4,000.00-
3200-01	RENTAL INCOME	4,465.00-	0.00	300.00-	300.00-	4,765.00-
4500-01	PURCHASES-MACH., FAIRPORT	69,250.00	0.00	3,000.00-	3,000.00-	66,250.00
4500-02	PURCHASES-MACH., BRIDGEPORT	34,225.00	3,000.00	0.00	3,000.00	37,225.00
4500-98	PURCHASES-MACH., NEWPORT	0.00	3,000.00	0.00	3,000.00	3,000.00
4600-01	PURCHASES-PARTS, FAIRPORT	7,698.93	5.00	0.00	5.00	7,703.93
4600-02	PURCHASES-PARTS, BRIDGEPORT	2,164.25	0.00	0.00	0.00	2,164.25
5000-01	GAS & OIL, FAIRPORT	3,340.00	0.00	0.00	0.00	3,340.00
5000-02	GAS & OIL, BRIDGEPORT	1,072.25	0.00	0.00	0.00	1,072.25
5010-01	WAGES, FAIRPORT	20,423.44	502.00	0.00	502.00	20,925.44
5010-02	WAGES, BRIDGEPORT	19,150.00	500.00	0.00	500.00	19,650.00
5010-98	WAGES, NEWPORT	500.00	500.00	0.00	500.00	1,000.00
5020-01	TELEPHONE, FAIRPORT	2,648.50	400.00	0.00	400.00	3,048.50
5020-02	TELEPHONE, BRIDGEPORT	651.00	0.00	0.00	0.00	651.00
5030-01	TRUCK REPAIRS, FAIRPORT	1,505.00	0.00	0.00	0.00	1,505.00
5030-02	TRUCK REPAIRS, BRIDGEPORT	677.50	0.00	0.00	0.00	677.50
5040-01	RENTAL BUILDING, FAIRPORT	3,375.00	0.00	0.00	0.00	3,375.00
5040-02	RENTAL BLDG, BRIDGEPORT	2,700.00	0.00	0.00	0.00	2,700.00
5137-01	PROVISION FOR TAXES	13,500.00	0.00	0.00	0.00	13,500.00
5600-01	DEP. TRUCKS, FAIRPORT	8,000.00	800.00	0.00	800.00	8,800.00
5600-02	DEP. TRUCKS, BRIDGEPORT	2,000.00	200.00	0.00	200.00	2,200.00
5610-01	DEP. FURN & FIX, FAIRPORT	1,325.00	125.00	0.00	125.00	1,450.00
5610-02	DEP. FURN & FIX, BRIDGEPORT	800.00	75.00	0.00	75.00	875.00
5810-01	PAYROLL TAXES, FAIRPORT	798.00	0.00	0.00	0.00	798.00
5810-02	PAYROLL TAXES, BRIDGEPORT	409.50	0.00	0.00	0.00	409.50
	GRAND TOTALS		213,029.00	213,029.00-	0.00	0.00

TABLE 5

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          TURNER & BIGELOW
GENERAL LEDGER TRIAL BALANCE
FOR THE PERIOD OF: 09/01/98 TO 09/31/98
```

NO	DESCRIPTION	TRANSACTION DATE	SOURCE	REFERENCE DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT	NET CHANGE	BALANCE
1000-00	CASH ON HAND			OPENING TRIAL BALANCE				10,610.98
		09/20/94	CR	SEPT - DEC	44,900.00			
		09/20/94	CR	SEPTEMBER	11,600.00			
		09/20/94	CORR99	CORRECTION FOR C/R		44,900.00-		
		09/21/94	CORR3	CORRECTION FOR C/D	33,900.00			
		09/21/94	CASH D	SEPT - DEC PC 1,2,98		33,900.00-		
		09/21/94	CD	SEPT PC1		9,400.00-		
				ACCOUNT TOTALS:	90,400.00	88,200.00-	2,200.00	12,810.98
1005-00	REGULAR CHECKING			OPENING TRIAL BALANCE				35,020.00
		09/19/94	PR2	SEPT		1,200.00-		
		09/20/94	CORR99	CORR2 FOR C/R	8,000.00			
		09/21/94	CORR95	CORR FOR C/D		6,000.00-		
				ACCOUNT TOTALS:	8,000.00	7,200.00-	800.00	35,820.00
1010-00	ACCOUNTS RECEIVABLE			OPENING TRIAL BALANCE				109,860.50
		09/17/94	54	TEST	10.00			
		09/19/94	SALES	SEPT - DEC PC 01	17,200.00			
		09/19/94	CORR94	CORRECTION FOR A/R		17,200.00-		
		09/19/94	CORR94	CORR FOR A/R	4,300.00			
		09/19/94	CORR98	CORR FOR A/R	8,000.00			
		09/20/94	CR191	SL181		5,000.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR191	SL181		5,000.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR191	SL181		200.00-		
		09/20/94	CR192	SL182		4,000.00-		
		09/20/94	CR194	SL184		400.00-		
		09/20/94	CR292	SL282		4,000.00-		
		09/20/94	CR9892	SL9882		4,000.00-		
				ACCOUNT TOTALS:	29,510.00	36,800.00-	7,290.00-	102,570.50
1020-00	RESERVE FOR BAD DEBTS			OPENING TRIAL BALANCE				1,135.00-
				ACCOUNT TOTALS:	0.00	0.00	0.00	1,135.00-
1070-00	TRUCKS			OPENING TRIAL BALANCE				105,000.00
				ACCOUNT TOTALS:	0.00	0.00	0.00	105,000.00
1080-00	RES. FOR DEPR. OF TRUCKS			OPENING TRIAL BALANCE				66,062.50-
		09/19/94	STD 1	MACK TRUCK 1234567-78		500.00-		
		09/19/94	STD 2	CHEV. P/U 9876543-79		200.00-		
		09/19/94	STD 3	TOYOTA P/U 456789-80		300.00-		
				ACCOUNT TOTALS:	0.00	1,000.00-	1,000.00-	67,062.50-

TABLE 6

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        TURNER & BIGELOW
GENERAL LEDGER TRIAL BALANCE WORK SHEET
FOR THE PERIOD ENDING: 09/31/98
```

| ------------ACCOUNT------------- | | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT | DEBIT | CREDIT |
NO	DESCRIPTION	AMOUNT	AMOUNT						
3000-01	SALES-MACHINES, FAIRPORT		135,354.00-						
3000-02	SALES-MACHINES, BRIDGEPORT		57,100.00-						
3000-98	SALES-MACHINES, NEWPORT		4,000.00-						
3100-01	SALES-PARTS, FAIRPORT		23,781.48-						
3100-02	SALES-PARTS, BRIDGEPORT		11,498.00-						
3100-98	SALES-PARTS, NEWPORT		4,000.00-						
4500-01	PURCHASES-MACH, FAIRP	66,250.00							
4500-02	PURCHASES-MACH, BRIGDE	37,225.00							
4500-98	PURCHASES-MACH, NEWP	3,000.00							
4600-01	PURCHASES-PARTS,FAIRP	7,703.93							
4600-02	PURCHASES-PARTS,BRIDG	2,164.25							
3200-01	RENTAL INCOME		4,765.00-						
5000-01	GAS & OIL,FAIRPORT	3,340.00							
5000-02	GAS & OIL,BRIDGEPORT	1,072.25							
5010-01	WAGES, FAIRPORT	20,925.44							
5010-02	WAGES, BRIDGEPORT	19,650.00							
5010-98	WAGES, NEWPORT	1,000.00							
5020-01	TELEPHONE,FAIRPORT	3,048.50							
5020-02	TELEPHONE,BRIDGEPORT	651.00							
5030-01	TRUCK REPAIRS,FAIRPORT	1,505.00							
5030-02	TRUCK REPAIRS,BRIDGEP	677.50							
5040-01	RENTAL BUILDING,FAIRP	3,375.00							
5040-02	RENTAL BLDG, BRIDGEPO	2,700.00							
5610-01	DEP. FURN & FIX, FAIR	1,450.00							
5600-02	DEP. TRUCKS, BRIDGEPO	2,200.00							

TABLE 7

TURNER & BIGELOW

INCOME STATEMENT

01/01/98 TO 12/31/98

	YEAR TO DATE		CURRENT PERIOD	
	AMOUNT	RATIO	AMOUNT	RATIO
INCOME				
SALES - MACHINES	230,154.00	75.35	230,154.00	75.35
SALES - PARTS	75,279.48	24.64	75,279.48	24.65
TOTAL SALES	305,433.48	100.00	305,433.48	100.00
COST OF GOODS SOLD-MACH	107,475.00	46.70	107,475.00	46.70
COST OF GOODS SOLD-PART	9,868.18	13.11	9,868.18	13.11
COST OF GOODS SOLD	117,343.18	38.42	117,343.18	38.42
GROSS PROFIT - MACHINES	122,679.00	53.30	122,679.00	53.30
GROSS PROFIT - PARTS	65,411.30	86.89	65,411.30	86.89
TOTAL GROSS PROFIT	188,090.30	61.58	188,090.30	61.58
OTHER INCOME				
RENTAL INCOME	5,665.00	1.85	5,665.00	1.85
TOTAL OTHER INCOME	5,665.00	1.85	5,665.00	1.85
TOTAL INCOME	193,755.10	63.44	193,755.30	63.44
EXPENSES				
GAS & OIL,FAIRPORT	3,340.00	1.09	3,340.00	1.09
GAS & OIL,BRIDGEPORT	1,072.25	0.35	1,072.25	0.35
WAGES,FAIRPORT	24,391.36	7.99	24,391.36	7.99
WAGES,BRIDGEPORT	21,150.00	6.92	21,150.00	6.92
WAGES, NEWPORT	2,500.00	0.82	2,500.00	0.82
TELEPHONE,FAIRPORT	23,648.50	7.74	23,648.50	7.74
TELEPHONE, BRIDGEPORT	651.00	0.21	651.00	0.21
TRUCK REPAIRS,FAIRPORT	1,505.00	0.49	1,505.00	0.49
TRUCK REPAIRS,BRIDGEPOR	677.50	0.22	677.50	0.22
RENTAL BUILDING,FAIRPOR	3,375.00	1.10	3,375.00	1.10
RENTAL BLDG,BRIDGEPORT	2,700.00	0.88	2,700.00	0.88
DEP. FURN & FIX, FAIRPO	1,950.00	0.64	1,950.00	0.64
DEP. TRUCKS, BRIDGEPORT	4,500.00	1.47	4,500.00	1.47
DEP. TRUCKS, FAIRPORT	10,500.00	3.44	10,500.00	3.44
DEP. FURN & FIX BRIDGEPO	1,175.00	0.38	1,175.00	0.38
PAYROLL TAXES,FAIRPORT	798.00	0.26	798.00	0.26
PAYROLL TAXES,BRIDGEPOR	409.50	0.13	409.50	0.13
PENSION	(25.00)	0.01	(25.00)	0.01
CREDIT UNION	0.00	0.00	0.00	0.00
GROUP LIFE	(10.66)	0.00	(10.66)	0.00
BLUE CROSS	(11.07)	0.00	(11.07)	0.00
UNITED FUND	(96.00)	0.03	(96.00)	0.03
SAVINGS BOND	(100.00)	0.03	(100.00)	0.03
TOTAL EXPENSES	104,100.38	34.08	104,100.38	34.08
NET PROFIT	89,654.92	29.35	89,654.92	29.35
PROVISION FOR TAXES	13,500.00	4.42	13,500.00	4.42
NET INCOME AFTER TAX	76,154.92	24.93	76,154.92	24.93

TABLE 8

TURNER & BIGELOW

INCOME STATEMENT

01/01/98 TO 12/31/98

	YEAR TO DATE		CURRENT PERIOD	
	AMOUNT	RATIO	AMOUNT	RATIO
SALES SCHEDULE - MACHINES				
SALES-MACHINES,FAIRPORT	157,054.00	51.42	157,054.00	51.42
SALES-MACHINES,BRIDGEPO	63,100.00	20.66	63,100.00	20.66
SALES-MACHINES, NEWPORT	10,000.00	3.27	10,000.00	3.27
MACHINES SOLD	204.00	*****	204.00	*****
SALES - MACHINES	230,154.00	75.35	230,154.00	75.35
SALES SCHEDULE - PARTS				
SALES-PARTS,FAIRPORT	47,781.48	15.64	47,781.48	15.64
SALES-PARTS,BRIDGEPORT	17,498.00	5.73	17,498.00	5.73
SALES-PARTS, NEWPORT	10,000.00	3.27	100,000.00	3.27
PARTS SOLD	0.00	*****	0.00	*****
SALES - PARTS	75,279.48	24.65	75,279.48	24.65
PURCHASES SCHEDULE - MACH.				
PURCHASES-MACH.,FAIRPOR	49,250.00	21.40	49,250.00	21.40
PURCHASES-MACH,BRIDGEPO	46,225.00	20.08	46,225.00	20.08
PURCHASES-MACH., NEWPOR	12,000.00	5.21	12,000.00	5.21
COST OF GOODS SOLD-MAC	107,475.00	46.70	107,475.00	46.70
PURCHASES SCHEDULE - PARTS				
PURCHASES-PARTS,FAIRPOR	7,703.93	10.23	7,703.93	10.23
PURCHASES-PARTS,BRIDGEP	2,164.25	2.87	2,164.25	2.87
COST OF GOODS SOLD-PAR	9,868.18	13.11	9,868.18	13.11

SEE ACCOUNTANT'S COMPILATION REPORT

TABLE 9

TURNER & BIGELOW

BALANCE SHEET
PERIOD ENDING 12/31/98

ASSETS

CURRENT ASSETS

```
 CASH ON HAND                          10,887.79
 REGULAR CHECKING                      41,220.00
    TOTAL CASH                         52,107.79

 ACCOUNTS RECEIVABLE                  102,770.50
 RESERVE FOR BAD DEBTS                 (1,135.00)
    A/R LESS RES. BAD DEBTS           101,635.50

 INVENTORY - MACHINES                 261.651.50
 INVENTORY - PARTS                     44,324.07
    TOTAL INVENTORY                   305,975.57
       TOTAL CURRENT ASSETS           459,718.86
```

FIXED ASSETS

```
 TRUCKS                               105,000.00
 RES. FOR DEPR. OF TRUCKS             (70,062.50)
 TRUCKS LESS RES. FOR DEPR.            34,937.50

 FURNITURE AND FIXTURES                25,300.00
 RES. FOR DEP. FURN. & FIX.           (18,950.00)
 FURN. & FIX LESS RESERVE               6,350.00
       TOTAL FIXED ASSETS              41,287.50

       TOTAL ASSETS                   501,006.36
                                  ====================
```

SEE ACCOUNTANT'S COMPILATION REPORT

TURNER & BIGELOW

BALANCE SHEET (CONTINUED)
PERIOD ENDING 12/31/98

LIABILITIES AND CAPITAL

CURRENT LIABILITIES

```
 ACCOUNTS PAYABLE                     184,093.00
 NOTES PAYABLE                         67,895.00
 PROV. FOR PAYROLL TAXES                1,733.44
  TOTAL CURRENT LIABILITIES           253,721.44
```

ACCRUED EXPENSES

```
 INTEREST ACCRUED                          42.00
    TOTAL ACCRUED INTEREST                 42.00

    TOTAL LIABILITIES                 253,763.44
```

LIABILITY AND OWNERS EQ

TAXES PAYABLE
```
 ACCRUED TAXES                         37,970.00
    TOTAL PROVISION FOR TAXES          37,970.00

 RETAINED EARNINGS                    162,843.00
    CURRENT PERIOD INCOME              46,429.92
   TOTAL EARNINGS EQUITY              209,272.92

      TOTAL LIAB. & CAPITAL           501,006.36
                                  ============
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TABLE 10

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┌──────────────────────────────────────────────────────────────────────────────────┐
│                                TURNER & BIGELOW                                    │
│                                                                                    │
│                        SCHEDULE OF FINANCIAL STATEMENT DETAIL                      │
│                             PERIOD ENDING 12/31/98                                 │
│                                                                                    │
│                           INVENTORY SCHEDULE - MACH.                               │
│                                                                                    │
│   INVENTORY - MACHINE "A"                      61,140.50                           │
│   INVENTORY - MACHINE "B"                      67,450.00                           │
│   INVENTORY - MACHINE "C"                      63,700.00                           │
│   INVENTORY - MACHINE "D"                      69,361.00                           │
│   INVENTORY - MACHINE "E"                           0.00                           │
│     INVENTORY - MACHINES                      261,651.50                           │
│                                                                                    │
│                                                                                    │
│                           NOTES PAYABLE SCHEDULE                                   │
│                                                                                    │
│   NOTES PAYABLE - BANK "A"                     36,095.00                           │
│   NOTES PAYABLE - BANK "B"                     12,600.00                           │
│   NOTES PAYABLE - BANK "C"                     13,200.00                           │
│   NOTES PAYABLE - BANK "D"                      6,000.00                           │
│   NOTES PAYABLE - BANK "E"                          0.00                           │
│     NOTES PAYABLE                              67,895.00                           │
│                                                                                    │
│                                                                                    │
│                     SEE ACCOUNTANT'S COMPILATION REPORT                            │
└──────────────────────────────────────────────────────────────────────────────────┘
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TABLE 11

RUN DATE: 10/16/98   PAGE: 1
           TURNER & BIGELOW
FAIRPORT

TREND STATEMENT OF PROFIT AND LOSS...PERIOD ENDING 11/30/98

PERIOD ENDING DATES:	6/30/98 PERIOD 06	7/31/98 PERIOD 07	8/31/98 PERIOD 08	9/30/98 PERIOD 09	10/31/98 PERIOD 10	11/30/98 PERIOD 11	YEAR TO DATE
INCOME							
SALES-MACHINES,FAIRPORT	23,600.00	0.00	7,000.00	2,015.00	17,700.00	2,000.00	155,054.00
	84.18%	0.00%	62.42%	50.19%	46.95%	50.00%	77.20%
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SALES-PARTS,FAIRPORT	4,436.00	17.23	4,215.00	2,000.00	20,000.00	2,000.00	47,781.48
	15.82%	100.00%	37.58%	49.81%	53.05%	50.00%	22.80%
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL SALES	28,036.00	17.23	11,215.00	4,015.00	37,700.00	4,000.00	200,835.48
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
PURCHASES-MACH.,FAIRPORT	12,800.00	0.00	6,000.00	(3,000.00)	(17,000.00)	0.00	49,250.00
	54.24%	100.00	85.71%	148.88%	96.05%	0.00%	31.76%
PURCHASES-PARTS,FAIRPORT	3,140.00	9.93	0.00	5.00	0.00	0.00	7,703.93
	70.78%	57.63%	0.00%	0.25%	0.00%	0.00%	16.83%
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COST OF GOODS SOLD	15,940.00	9.93	6,000.00	(2,995.00)	(17,000.00)	0.00	56,953.93
	56.86%	57.63%	53.50%	74.60%	45.09%	0.00%	28.36%
GROSS PROFIT - MACHINES	10,800.00	0.00	1,000.00	5,015.00	34,700.00	2,000.00	105,804.00
	45.76%	57.63%	14.29%	248.88%	196.05%	100.00%	68.24%
GROSS PROFIT - PARTS	1,296.00	7.30	4,215.00	1,995.00	20,000.00	2,000.00	38,077.55
	29.22%	43.37%	100.00%	99.75%	100.00%	100.00%	83.17%
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL GROSS PROFIT	12,096.00	7.30	5,215.00	7,010.00	54,700.00	4,000.00	143,881.55
	43.14%	42.37%	46.50%	174.60%	145.09%	100.00%	71.64%

TABLE 12

TURNER & BIGELOW

BUDGET/ACTUAL TREND STATEMENT OF PROFIT AND LOSS
PERIOD ENDING 12/31/98

PERIOD ENDING DATES:	7/31/98 PERIOD 01	8/31/98 PERIOD 02	9/30/98 PERIOD 03	10/31/98 PERIOD 04	11/30/98 PERIOD 5	12/31/98 PERIOD 6	YEAR TO DATE
INCOME							
SALES-MACHINES,FAIRPORT	0.00	7,000.00	2,015.00	2,200.00	2,000.00	2,000.00	141,554.00
	9,900.00	7,700.00	11,500.00	8,800.00	23,100.00	24,000.00	168.800.00
SALES-PARTS,FAIRPORT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	63,100.00
	12,100.00	12,650.00	5,750.00	6,600.00	0.00	12,000.00	97,700.00
SALES-MACHINES, NEWPORT	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	10,000.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SALES-PARTS,FAIRPORT	2,293.00	4,215.00	2,000.00	2,000.00	2,000.00	2,000.00	29,781.48
	2,293.50	1,666.50	1,500.75	1,859.00	1,589.50	2,286.00	22,344.50
SALES-PARTS,BRIDGEPORT	0.00	2,000.00	4,000.00	2,000.00	2,000.00	2,000.00	17,498.00
	1,045.00	797.50	971.75	720.50	0.00	2,154.00	11,186.75
PURCHASES-PARTS,FAIRPORT	0.00	6,000.00	(3,000.00)	0.00	0.00	0.00	66,250.00
	4,950.00	3,850.00	5,750.00	4,400.00	11,550.00	12,000.00	84,400.00
PURCHASES-MACH,BRIDGEPORT	0.00	2,050.00	3,000.00	3,000.00	3,000.00	3,000.00	46,225.00
	5,500.00	5,775.00	2,300.00	2,750.00	0.00	4,800.00	42,050.00
PURCHASES-MCH., NEWPORT	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	12,000.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASES-PARTS,FAIRPORT	9.93	0.00	5.00	0.00	0.00	0.00	7,703.93
	665.50	489.50	448.50	561.00	451.00	690.00	7,794.50
PURCHASES-PARTS,BRIDGEPOR	0.00	0.00	0.00	0.00	0.00	0.00	2,164.25
	302.50	225.50	293.50	214.50	0.00	630.00	3,830.00
COST OF GOODS SOLD	9.93	8,050.00	3,005.00	6,000.00	6,000.00	6,000.00	134,343.18
	11,418.00	10,340.00	8,791.75	7,925.50	12,001.00	18,120.00	138,074.50
GROSS PROFIT - MACHINES	0.00	2,950.00	1,015.00	200.00	0.00	0.00	90,179.00
	11,550.00	10,725.00	9,200.00	8,250.00	11,550.00	49,200.00	70,475.00
GROSS PROFIT - PARTS	7.30	8,215.00	7,995.00	6,000.00	6,000.00	6,000.00	47,411.30
	2,370.50	1,749.00	1,730.75	1,804.00	1,138.50	3,120.00	11,912.75

TABLE 13

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RUN DATE:   10/16/98                                                              PAGE:   1
                                            TURNER & BIGELOW

                        LAST-YEAR/CURRENT-YEAR TREND STATEMENT OF PROFIT AND LOSS
                                          PERIOD ENDING 12/31/98
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PERIOD ENDING DATES:	7/31/98 PERIOD 01	8/31/98 PERIOD 02	9/30/98 PERIOD 03	10/31/98 PERIOD 04	11/30/98 PERIOD 5	12/31/98 PERIOD 6	YEAR TO DATE
INCOME							
SALES-MACHINES,FAIRPORT	0.00	7,000.00	2,015.00	2,200.00	2,000.00	2,000.00	141,554.00
	9,000.00	7,000.00	10,000.00	8,000.00	21,000.00	20,000.00	149,000.00
SALES-MACHINES,BRIDGEPORT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	63,100.00
	11,000.00	11,500.00	5,000.00	6,000.00	6,000.00	10,000.00	86,500.00
SALES-MACHINES, NEWPORT	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	10,000.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SALES-PARTS,FAIRPORT	17.23	4,215.00	2,000.00	2,000.00	2,000.00	2,000.00	29,781.48
	2,085.00	1,515.00	1,305.00	1,690.00	1,445.00	1,905.00	19,825.00
SALES-PARTS,BRIDGEPORT	0.00	2,000.00	4,000.00	2,000.00	2,000.00	2,000.00	17,498.00
	950.00	725.00	845.00	655.00	0.00	1,795.00	9,880.00
SALES-PARTS,NEWPORT	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	10,000.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SALES	17.23	19,215.00	12,015.00	12,200.00	12,000.00	12,000.00	271,993.48
	23,035.00	20,740.00	17,150.00	16,345.00	22,445.00	33,700.00	265,205.00
PURCHASES-MACH., FAIRPORT	0.00	6,000.00	(3,000.00)	0.00	0.00	0.00	66,250.00
	4,500.00	3,500.00	5,000.00	4,000.00	10,500.00	10,000.00	74,500.00
PURCHASES-MACH,BRIDGEPORT	0.00	2,050.00	3,000.00	3,000.00	3,000.00	3,000.00	46,225.00
	5,000.00	5,250.00	2,000.00	2,500.00	0.00	4,000.00	37,250.00
PURCHASES-MACH, NEWPORT	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	12,000.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PURCHASES-PARTS,FAIRPORT	9.93	0.00	5.00	0.00	0.00	0.00	7,703.93
	605.00	445.00	390.00	510.00	410.00	575.00	6,900.00
PURCHASES-PARTS,BRIDGEPORT	0.00	0.00	0.00	0.00	0.00	0.00	2,164.25
	275.00	250.00	225.00	195.00	0.00	525.00	3,385.00
COST OF GOODS SOLD	9.93	8,050.00	3,005.00	6,000.00	6,000.00	6,000.00	134,343.18
	10,380.00	9,400.00	7,645.00	7,205.00	10,910.00	15,100.00	122,035.00
GROSS PROFIT - MACHINES	0.00	2,950.00	1,015.00	200.00	0.00	0.00	90,179.00
	10,500.00	9,750.00	8,000.00	7,500.00	10,500.00	16,000.00	62,250.00
GROSS PROFIT - PARTS	7.30	8,215.00	7,995.00	6,000.00	6,000.00	6,000.00	47,411.30
	2,155.00	1,590.00	1,505.00	1,640.00	1,035.00	2,600.00	10,525.00

TABLE 14

          TURNER & BIGELOW

                          BALANCE SHEET TREND STATEMENT
                            PERIOD ENDING 12/31/98

PERIOD ENDING DATES:	7/31/98 PERIOD 07	8/31/98 PERIOD 08	9/30/98 PERIOD 09	10/31/98 PERIOD 10	11/30/98 PERIOD 11	12/31/98 PERIOD 12
ASSETS						
CURRENT ASSETS						
CASH ON HAND	10,960	10,610	12,810	10,887	10,887	10,887
REGULAR CHECKING	36,720	35,020	35,820	37,620	39,420	41,220
TOTAL CASH	47,680	45,630	48,507	50,307	50,307	52,107
ACCOUNTS RECEIVABLE	90,245	109,860	102,570	102,770	102,770	102,770
RESERVE FOR BAD DEBTS	(1,135)	(1,135)	(1,135)	(1,135)	(1,135)	(1,135)
A/R LESS RES. FOR BAD DEBTS	89,110	108,725	101,435	101,635	101,635	101,635
INVENTORY - MACHINES	242,001	244,951	250,951	255,651	258,651	261,651
INVENTORY - PARTS	44,324	44,324	44,324	44,324	44,324	44,324
TOTAL INVENTORY	286,325	289,275	295,275	299,975	302,975	305,975
TOTAL CURRENT ASSETS	423,117	443,632	445,342	450,118	454,918	459,718
FIXED ASSETS						
TRUCKS	105,000	105,000	105,000	105,000	105,000	105,000
RES. FOR DEPR. OF TRUCKS	(64,062)	(66,062)	(67,062)	(68,062)	(69,062)	(70,062)
TRUCKS LESS RES. FOR DEP.	40,937	38,937	37,937	36,937	35,937	34,937
FURNITURE AND FIXTURES	25,300	25,300	25,300	25,300	25,300	25,300
RES. FOR DEP. FURN. & FIX.	(17,500)	(18,025)	(18,225)	(18,550)	(18,750)	(18,950)
FURN. & FIX. LESS RESERVE	7,800	7,275	7,075	6,750	6,550	6,350
TOTAL FIXED ASSETS	48,737	7,275	7,075	6,750	6,550	6,350
TOTAL ASSETS	471,854	489,844	490,354	493,806	497,406	501,006

TABLE 15

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RUN DATE:  10/16/98                                                                                    PAGE:   1
           TURNER & BIGELOW

                                        STATEMENT OF CHANGES TREND REPORT
                                           PERIOD ENDING 12/31/98

PERIOD ENDING DATES:      7/31/98    8/31/98    9/30/98   10/31/98   11/30/98   12/31/98
                         PERIOD 07  PERIOD 08  PERIOD 09  PERIOD 10  PERIOD 11  PERIOD 12  YEAR-TO-DATE

STATEMENT OF CHANGES IN FINANCIAL POSITION

SOURCES OF FUNDS:
NET INCOME (LOSS):        (2,377)     6,290      6,208      1,651      3,300      3,300       46,429

   ADD EXPENSE REQUIRING
   NO OUTLAY OF FUNDS
DEPRECIATION AND AMORT.    2,400      2,525      1,200      1,325      1,200      1,200       51,497

   TOTAL FUNDS               22       8,815      7,408      2,976      4,500      4,500       97,927

OTHER SOURCES (USES)
ACCRUED TAXES                                                                                13,970
RETAINED EARNINGS                                                                            69,663
TRUCKS                                                                                      (55,000)
FURNITURE AND FIXTURES      (100)                                                           (13,300)
TOTAL SOURCES              (100)                                                             15,333

   NET INCR (DECR)
   OF WORKING CAPITAL        (77)     8,815      7,405      2,976      4,500      4,500      113,260


CHANGES IN COMPONENTS OF WORKING CAPITAL

   CURRENT ASSETS
CASH IN BANK               1,142     (2,050)    (3,000)     (123)    (1,800)    (1,800)     (24,182)
ACCOUNTS RECEIVABLE          585    (19,615)     7,290      (200)                           (60,250)
INVENTORY - MACHINE "A"      125       (200)    (1,500)   (1,450)     (750)      (750)      (23,905)
INVENTORY - MACHINE "B"                (250)    (1,500)   (1,250)     (750)      (750)      (29,450)
INVENTORY - MACHINE "C"                (250)    (1,500)   (1,250)     (750)      (750)      (24,700)
INVENTORY - MACHINE "D"              (2,250)    (1,500)    (750)      (750)      (750)      (26,361)
INVENTORY - PARTS              9                                                           (19,704)
   ASSET INCREASE (DECREASE)  422     20,515     1,710     4,776      4,800      4,800      208,553


   CURRENT LIABILITIES
ACCOUNTS PAYABLE             250     11,300     (5,998)    1,500     (9,300)    (9,300)      57,093
NOTES PAYABLE - BANK "A"     250                                      9,300      9,300       22,645
NOTES PAYABLE - BANK "B"                                                                      6,600
NOTES PAYABLE - BANK "C"                                                                      7,200
PROV. FOR PAYROLL TAXES                400        300       300        300        300        1,733
INTEREST ACCRUED                                                                                22
   LIAB. DECREASE (INCREASE)  500     11,700    (5,698)    1,800       300        300       95,293

   NET INCR (DECR)           (77)     8,815      7,408     2,976      4,500      4,500      113,260
```

TABLE 16

```
RUN DATE:   10/16/98                                                            PAGE:   1
                                    TURNER & BIGELOW

                              CASH FLOW TREND STATEMENT
                              PERIOD ENDING 12/31/98

PERIOD ENDING DATES:    7/31/98    8/31/98    9/30/98   10/31/98   11/30/98   12/31/98
                       PERIOD 07  PERIOD 08  PERIOD 09  PERIOD 10  PERIOD 11  PERIOD 12   YEAR-TO-DATE


CASH BEGINNING BALANCE    46,538     47,680     45,630     45,630     48,507     50,307        27,925

NET INCOME (LOSS):       (2,377)      6,290      6,208      1,651      3,300      3,300        46,429

   ADD EXPENSE REQUIRING
   NO OUTLAY OF FUNDS
DEPRECIATION AND AMORT.    2,400      2,525      1,200      1,325      1,200      1,200        51,497

   TOTAL CASH
   FROM OPERATIONS            22      8,815      7,408      2,976      4,500      4,500        97,927


OTHER SOURCES (USES) OF CASH

ACCOUNTS RECEIVABLE         585    (19,615)     7,290       (200)                            (60,250)
INVENTORY - MACHINE "A"     125       (200)    (1,500)    (1,450)      (750)      (750)      (23,905)
INVENTORY - MACHINE "B"               (250)    (1,500)    (1,250)      (750)      (750)      (29,450)
INVENTORY - MACHINE "C"               (250)    (1,500)    (1,250)      (750)      (750)      (24,700)
INVENTORY - MACHINE "D"             (2,250)    (1,500)      (750)      (750)      (750)      (26,361)
INVENTORY - PARTS             9                                                             (19,704)
TRUCKS                                                                                       (55,000)
FURNITURE AND FIXTURES     (100)                                                            (13,300)



ACCOUNTS PAYABLE           250      11,300     (5,998)     1,500     (9,300)    (9,300)       57,093
NOTES PAYABLE - BANK "A"    250                                       9,300      9,300       22,645
NOTES PAYABLE - BANK "B"                                                                      6,600
NOTES PAYABLE - BANK "C"                                                                      7,200
PROV. FOR PAYROLL TAXES                400        300        300        300        300        1,733
INTEREST ACCRUED                                                                                 22
ACCRUED TAXES                                                                                13,970
RETAINED EARNINGS                                                                            69,663

TOTAL OTHER SOURCES (USES) 1,119   (10,865)    (4,408)    (3,100)    (2,700)    (2,700)      (73,744)
 NET INCREASE (DECREASE)
   OF CASH                1,142     (2,050)     3,000       (123)     1,800      1,800        24,182

   CASH: ENDING BALANCE   47,680     45,630     48,630     48,507     50,307     52,107        52,107
```

TABLE 17

```
RUN DATE:  10/16/98                          TURNER & BIGELOW                           PAGE 1

                               COMPARATIVE REPORT OF PROFIT CENTERS
                                   FROM 1/01/98 TO 12/31/98

PROFIT CENTERS BEING REPORTED     P.C.  1          P.C   2              TOTAL

  INCOME
SALES-MACHINES, BRIDGEPORT        141,554           63,100             204,654
                                   82.62%            78,29%             81.23%

SALES-PARTS, BRIDGEPORT            29,781           17,498              47,279
                                   17.38%            21.71%             18.77%

TOTAL SALES                       171,335           80,598             251,933
                                  100.00%           100.00%            100.00%

PURCHASES-MACH,BRIDGEPORT          66,250           46,225             112,475
                                   46.80%            73.26%             54.96%

PURCHASES-PARTS,BRIDGEPORT          7,703            2,164               9,868
                                   25.87%            12.37%             20.87%

COST OF GOODS SOLD                 73,953           48,389             122,343
                                   43.16%            60.04%             48.56%

GROSS PROFIT - MACHINES            75,304           16,875              92,179
                                   53.20%            26.74%             45.04%

GROSS PROFIT - PARTS               22,077           15,333              37,411
                                   74.13%            87.63%             79.13%

TOTAL GROSS PROFIT                 97,381           32,208             129,590
                                   56.84%            39.96%             51.44%

  OTHER INCOME
RENTAL INCOME                       5,665                                5,665
                                    3.31%             0.00%              2.25%

TOTAL OTHER INCOME                  5,665                                5,665
                                    3.31%             0.00%              2.25%


TOTAL INCOME                      103,046           32,208             135,255
                                   60.14%            39.96%             53.69%


  EXPENSES
GAS & OIL,BRIDGEPORT                3,340            1,072               4,412
                                    1.95%             1.33%              1.75%

WAGES,BRIDGEPORT                   24,391           21,150              45,541
                                   14.24%            26.24%             18.08%
TELEPHONE,BRIDGEPORT                3,948              651               4,599
                                    2.30%             0.81%              1.83%

TRUCK REPAIRS,BRIDGEPORT            1,505              677               2,182
                                    0.88%             0.84%              0.87%

RENTAL BLDG, BRIDGEPORT             3,375            2,700               6,075
                                    1.97%             3.35%              2.41%

DEP. FURN & FIX, FAIRPORT           1,900                                1,900
                                    1.11%             0.00%              0.75%

DEP TRUCKS, FAIRPORT               10,200            3,800              14,000
                                    5.95%             4.71%              5.56%

DEP FURN & FIX BRIDGEPORT                            1,150               1,150
                                    0.00%             1.43%              0.46%

PAYROLL TAXES, BRIDGEPORT             798              409               1,207
                                    0.47%             0.51%              0.48%

TOTAL EXPENSES                     49,457           31,610              81,068
                                   28.87%            39.22%             32.08%


NET PROFIT                         53,588              598              54,187
                                   31.28%             0.74%             21.51%


PROVISION FOR TAXES                13,500                               13,500
                                    7.88%             0.00%              5.36%

NET INCOME AFTER TAXES             40,088              598              40,687
                                   23.40%             0.74%             16.15%
```

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TABLE 18
┌──────────────────────────────────────────────────────────────────────────────────────┐
│ PAGE:    1        PC TITLES LIST                                RUN DATE: 10/16/98      │
├──────────────────────────────────────────────────────────────────────────────────────┤
│ PROFIT                             PC      START     END       SHIFT                    │
│ CENTER                             %       MEMO      MEMO      DECIMAL                   │
│ NUMBER    PROFIT CENTER TITLE      BASE    NUMBER    NUMBER    PT.                       │
│ -------------------------------------------------------------------------------------- │
│   01      FAIRPORT                  1      9001      9002       1                        │
│   02      BRIDGEPORT                1      9003      9004       2                        │
│   03      NEWPORT                   1      9005      9006       2                        │
└──────────────────────────────────────────────────────────────────────────────────────┘

TABLE 19
┌──────────────────────────────────────────────────────────────────────────────────────┐
│     TURNER & BIGELOW                                                          PAGE 1    │
│ GENERAL JOURNAL REGISTER - RUN DATE: 10/16/98                                           │
│                                                                                        │
│ ------------ACCOUNT------------------TRANSACTION   DEBIT      CREDIT    -----REFERENCE-----------REV │
│    NO     DESCRIPTION                    DATE      AMOUNT     AMOUNT    SOURCE     DESCRIPTION  │
│ 1200-00   INVENTORY - MACHINE "A"     10/16/98   2,000.00              GJ1101     OCTOBER    │
│ 4500-01   PURCHASES-MACH.,FAIRPORT    10/16/98              2,000.00-  GJ1101     OCTOBER    │
│ 1201-00   INVENTORY - MACHINE "B"     10/16/98   3,000.00              GJ1102     OCTOBER    │
│ 4500-01   PURCHASES-MACH.,FAIRPORT    10/16/98              3,000.00-  GJ1102     OCTOBER    │
│ 1202-00   INVENTORY - MACHINE "C"     10/16/98   2,500.00              GJ1103     OCTOBER    │
│ 4500-01   PURCHASES-MACH.,FAIRPORT    10/16/98              2,500.00-  GJ1103     OCTOBER    │
│ 1203-00   INVENTORY - MACHINE "D"     10/16/98   5,000.00              GJ1104     OCTOBER    │
│ 4500-01   PURCHASES-MACH,.FAIRPORT    10/16/98              5,000.00-  GJ1104     OCTOBER    │
│ 1204-00   INVENTORY - MACHINE "E"     10/16/98   4,500.00              GJ1105     OCTOBER    │
│ 4500-01   PURCHASES-MACH.,FAIRPORT    10/16/98              4,500.00-  GJ1105     OCTOBER    │
│                                                                                        │
│                                       TOTALS:   17,000.00   17,000.00-                  │
│                                                                                        │
│            ENTRIES:    10                                                               │
└──────────────────────────────────────────────────────────────────────────────────────┘

TABLE 20
┌──────────────────────────────────────────────────────────────────────────────────────┐
│                                                                         PAGE:  1        │
│       TURNER & BIGELOW                                                                  │
│                                                                                        │
│ SALES - A / R EDIT LIST - RUN DATE:      10/16/98                                       │
│                                                                                        │
│ RECORD    REF.                                              RECV.                       │
│   NO       NO    ACCT. #     DESCRIPTION      DATE      AMOUNT        AMOUNT             │
│                                                                                        │
│   1     SL1101   SALES - OCT. 'B' CO.       10/16/98                 2,500.00           │
│                  3000-01   SALES-MACHINE,FAIRPORT      2,500.00-                        │
│                              DISBURSED:    2,500.00-                                    │
│                                                                                        │
│   2     SL1102   SALES - OCT. 'B' CO.       10/16/98                 4,000.00           │
│                  3100-01   SALES-PARTS,FAIRPORT        4,000.00-                        │
│                              DISBURSED:    4,000.00-                                    │
│                                                                                        │
│   3     SL1103   SALES - OCT. 'B' CO.       10/16/98                 5,000.00           │
│                  3100-01   SALES-PARTS,FAIRPORT        5,000.00-                        │
│                              DISBURSED:    5,000.00-                                    │
│                                                                                        │
│   4     SL1104   SALES - OCT. 'B' CO.       10/16/98                 2,500.00           │
│                  3100-01   SALES-PARTS,FAIRPORT        2,500.00-                        │
│                              DISBURSED:    2,500.00-                                    │
│                                                                                        │
│   5     SL1105   SALES - OCT. 'B' CO.       10/16/98                 4,000.00           │
│                  3100-01   SALES-PARTS,FAIRPORT        4,000.00-                        │
│                              DISBURSED:    4,000.00-                                    │
│                                                                                        │
│   6     SL1106   SALES - OCT. 'B' CO.       10/16/98                 2,500.00           │
│                  3100-01   SALES-PARTS,FAIRPORT        2,500.00-                        │
│                              DISBURSED:    2,500.00-                                    │
│                                                                                        │
│   7     SL1107   SALES - OCT. 'B' CO.       10/16/98                 3,000.00           │
│                  3000-01   SALES-MACHINES,FAIRPORT     3,000.00-                        │
│                              DISBURSED:    3,000.00-                                    │
│                                                                                        │
│   8     SL1108   SALES - OCT. 'B' CO.       10/16/98                 5,500.00           │
│                  3000-01   SALES,MACHINE,FAIRPORT      5,500.00-                        │
│                              DISBURSED:    5,500.00-                                    │
│                                                                                        │
│   9     SL1109   SALES - OCT. 'B' CO.       10/16/98                 3,500.00           │
│                  3000-01   SALES-MACHINES,FAIRPORT     3,500.00-                        │
│                              DISBURSED:    3,500.00-                                    │
│                                                                                        │
│  10     SL1100   SALES - OCT. 'B' CO.       10/16/98                 1,000.00           │
│                  3000-01   SALES-MACHINES,FAIRPORT     1,000.00-                        │
│                              DISBURSED:    1,000.00-                                    │
│                                                                                        │
│                                             TOTAL RECEIVED:   33,500.00                 │
│                                             TOTAL DISBURSED:  33,500.00-                │
│   10 RECV.                                                                              │
└──────────────────────────────────────────────────────────────────────────────────────┘
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TABLE 21

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                                                                                    PAGE 1
          TURNER & BIGELOW
GENERAL JOURNAL EDIT LIST - RUN DATE: 10/16/98

RECORD  -------ACCOUNT------------   TRANSACTION   DEBIT      CREDIT     -----REFERENCE--------
  NO         DESCRIPTION                DATE       AMOUNT     AMOUNT     SOURCE    DESCRIPTION
1200-00  INVENTORY - MACHINE "A"      10/16/98     2,000.00              GJ1101    OCTOBER
4500-01  PURCHASES-MACH.,FAIRPORT     10/16/98               2,000.00-   GJ1101    OCTOBER
1201-00  INVENTORY - MACHINE "B"      10/16/98     3,000.00              GJ1102    OCTOBER
4500-01  PURCHASES-MACH.,FAIRPORT     10/16/98               3,000.00-   GJ1102    OCTOBER
1202-00  INVENTORY - MACHINE "C"      10/16/98     2,500.00              GJ1103    OCTOBER
4500-01  PURCHASES-MACH.,FAIRPORT     10/16/98               2,500.00-   GJ1103    OCTOBER
1203-00  INVENTORY - MACHINE "D"      10/16/98     5,000.00              GJ1104    OCTOBER
4500-01  PURCHASES-MACH,.FAIRPORT     10/16/98               5,000.00-   GJ1104    OCTOBER
1204-00  INVENTORY - MACHINE "E"      10/16/98     4,500.00              GJ1105    OCTOBER
4500-01  PURCHASES-MACH.,FAIRPORT     10/16/98               4,500.00-   GJ1105    OCTOBER


   HASH OF ACCOUNT #S   2851005    TOTALS:      17,000.00   17,000.00-

          ENTRIES:    10
```

TABLE 22

```
          TURNER & BIGELOW                                                          PAGE:   1

GENERAL JOURNAL REGISTER - RUN DATE: 10/16/98

------------ACCOUNT---------------   TRANSACTION   DEBIT     CREDIT      ------REFERENCE----------------
--REV
  NO      DESCRIPTION                 DATE        AMOUNT     AMOUNT    SOURCE   DESCRIPTION
1080-00  RES. FOR DEPR. OF TRUCKS    10/16/98                500.00-  STD  1   MACK TRUCK 1234567-
785600-02 DEP. TRUCKS, BRIDGEPORT    10/16/98     500.00              STD  1   MACK TRUCK 1234567-78
1080-00  RES. FOR DEPR. OF TRUCKS    10/16/98                 00.00-  STD  2   CHEV. P/U 9876543-79
5600-02  DEP. TRUCKS, BRIDGEPORT     10/16/98     200.00              STD  2   CHEV. P/U 9876543-79
1080-00  RES. FOR DEPR. OF TRUCKS    10/16/98                300.00-  STD  3   TOYOTA P/U 456789-80
5600-01  DEP. TRUCKS, FAIRPORT       10/16/98     300.00              STD  3   TOYOTA P/U 456789-80
1110-00  RES. FOR DEP. FURN.& FIX    10/16/98                 75.00-  STD  4   DEPREC. OFFICE FURNITURE
5610-01  DEP. FURN & FIX, FAIRPORT   10/16/98      50.00              STD  4   DEPREC. OFFICE FURNITURE
5610-02  DEP. FURN & FIX, BRIDGEPORT 10/16/98      25.00              STD  4   DEPREC. OFFICE FURNITURE

                                     TOTALS:    1,075.00   1,075.00-

              ENTRIES:    9
```

TABLE 23

```
RUN DATE:  10/16/98                                                                 PAGE:   1

        TURNER & BIGELOW

SALES - A / R JOURNAL          --     POSTING DA  10/16/98

REFERENCE       RECV.                                                                      RECV.
 NUMBER        ACCT. #   DESCRIPTION        DATE              AMOUNT                       AMOUNT
  SL1100       SALES - OCT. 'B' CO.       10/16/98                                       1,000.00
               3000-01   SALES-MACHINE,FAIRPORT            1,000.00-

  SL1101       SALES - OCT. 'B' CO.       10/16/98                                       2,500.00
               3000-01   SALES-PARTS,FAIRPORT              2,500.00-

  SL1102       SALES - OCT. 'B' CO.       10/16/98                                       4,000.00
               3100-01   SALES-PARTS,FAIRPORT              4,000.00-

  SL1103       SALES - OCT. 'B' CO.       10/16/98                                       5,000.00
               3100-01   SALES-PARTS,FAIRPORT              4,000.00-

  SL1104       SALES - OCT. 'B' CO.       10/16/98                                       2,500.00
               3100-01   SALES-PARTS,FAIRPORT              2,500.00-

  SL1105       SALES - OCT. 'B' CO.       10/16/98                                       4,000.00
               3100-01   SALES-PARTS,FAIRPORT              4,000.00-

  SL1106       SALES - OCT. 'B' CO.       10/16/98                                       2,500.00
               3000-01   SALES-MACHINES,FAIRPORT           2,500.00-

  SL1107       SALES - OCT. 'B' CO.       10/16/98                                       3,000.00
               3000-01   SALES,MACHINE,FAIRPORT            3,000.00-

  SL1108       SALES - OCT. 'B' CO.       10/16/98                                       5,500.00
               3000-01   SALES-MACHINES,FAIRPORT           5,500.00-

  SL1109       SALES - OCT. 'B' CO.       10/16/98                                       3,500.00
               3000-01   SALES-MACHINES,FAIRPORT           3,500.00-


  10 RECV.                                        TOTAL RECEIVED:   33,500.00
                                                  TOTAL DISBURSED:  33,500.00-

POSTING ACCOUNTS:
  SL110        OCTOBER SALES            10/16/98
               1010-00   ACCOUNTS RECEIVABLE      33,500.00
```

TABLE 24

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                                                                        PAGE:  1
      TURNER & BIGELOW

ACCOUNTS PAYABLE EDIT LIST - RUN DATE:      10/16/98

RECORD    REF.    PAYEE                                                  VOUCHER
  NO      NO     ACCT. #    DESCRIPTION        DATE          AMOUNT      AMOUNT
  1     AP1101   EXPENSES 'D' CO.           10/16/98                     4,000.00
               5020-01     TELEPHONE, FAIRPORT            4,000.00
                                DISBURSED:      4,000.00

  2     AP1102   EXPENSES 'D' CO.           10/16/98                     2,500.00
               5020-01     TELEPHONE,FAIRPORT             2,500.00
                                DISBURSED:      2,500.00

  3     AP1103   EXPENSES 'D' CO.           10/16/98                     1,200.00
               5020-01     TELEPHONE,FAIRPORT             1,200.00
                                DISBURSED:      1,200.00

  4     AP1104   EXPENSES 'D' CO.           10/16/98                     1,500.00
               5020-01     TELEPHONE,FAIRPORT             1,500.00
                                DISBURSED:      1,500.00

  5     AP1105   EXPENSES 'D' CO.           10/16/98                     2,500.00
               5020-01     TELEPHONE,FAIRPORT             2,500.00
                                DISBURSED:      2,500.00

  6     AP1106   EXPENSES 'D' CO.           10/16/98                     3,000.00
               5020-01     TELEPHONE,FAIRPORT             3,000.00
                                DISBURSED:      3,000.00

  7     AP1107   EXPENSES 'D' CO.           10/16/98                     3,500.00
               5020-01     TELEPHONE,FAIRPORT             3,500.00
                                DISBURSED:      3,500.00

  8     AP1108   EXPENSES 'D' CO.           10/16/98                     1,500.00
               5020-01     TELEPHONE,FAIRPORT             1,500.00
                                DISBURSED:    1,500.00


  8 VOUCHERS                                      TOTAL VOUCHERED:  19,700.00
                                                 TOTAL DISBURSED:  19,700.00

POSTING ACCOUNT:  2000-00  ACCOUNTS PAYABLE
```

TABLE 25

```
RUN DATE:  10/16/98
      TURNER & BIGELOW

STANDARD TRANSACTIONS LIST

STD    ACCT. #    ACCOUNT DESCRIPTION          TRANSACTION DESCRIPTION
NO                                                        DISB. AMT.      TRX. AMT.
1      1080-00    RES. FOR DEPR. OF TRUCKS     MACK TRUCK 1234567-78               500.00-
       5600-02    DEP. TRUCKS, BRIDGEPORT                 500.00
2      1080-00    RES. FOR DEPR. OF TRUCKS     CHEV. P/U 9876543-79                200.00-
       5600-02    DEP. TRUCKS, BRIDGEPORT                 200.00
3      1080-00    RES. FOR DEPR. OF TRUCKS     TOYOTA P/U 456789-80                300.00-
       5600-01    DEP. TRUCKS, FAIRPORT                   300.00
4      1110-00    RES. FOR DEP. FURN.& FIX.    DEPREC. OFFICE FURNITURE             75.00-
       5610-01    DEP. FURN & FIX, FAIRPORT                50.00
       5610-02    DEP. FURN & FIX, BRIDGEPORT              25.00

4 STANDARD TRANSACTIONS                                 1,075.00      1,075.00-
```

TABLE 26

```
STANDARD TRANSACTIONS SUPPRESSED
RUN DATE: 10/16/98
      TURNER & BIGELOW

STD    ACCT #     ACCOUNT DESCRIPTION        TRANSACTION DESCRIPTION
NO                                                      DISB. AMT.    TRX. AMT.
5      1110-00    RES. FOR DEP. FURN.& FIX    DEPR. FOR FIXTURE                125.00-
       5610-01    DEP. FURN & FIX, FAIRPORT               75.00
       5610-02    DEP. FURN & FIX, BRIDGEPORT             50.00

1 STANDARD TRANSACTIONS SUPPRESSED                       125.00      125.00-
```

TABLE 27

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STANDARD TRANSACTIONS SUPPRESSED   RUN DATE: 10/16/98
      TURNER & BIGELOW

STD    ACCT. #    ACCOUNT DESCRIPTION                    DISB. AMT.    TRX. AMT.
5      1110-00    RES. FOR DEP. FURN. & FIX.  DEPR. FOR FIXTURE               125.00-
       5610-01    DEP. FURN & FIX, FAIRPORT               75.00
       5610-01    DEP. FURN & FIX, BRIDGEPORT             50.00

1 STANDARD TRANSACTIONS SUPPRESSED                       125.00      125.00-
```