FACTS

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FACTS

General Ledger

Release 7.5

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General Ledger

Preface

Welcome to the FACTS System software that automates your business operations! The FACTS System is composed of 22 highly integrated modules. Each module has a manual dedicated its use and functionality. For ease of use, the manuals are formatted similarly. All of the FACTS manuals contain the following sections: system overview, program descriptions, references, glossary of terms, and sample reports.

System Overview

This section discusses the function and process flow for each module. Each System Overview section contains:

- An overview of each module and its interaction with other modules
- Flow charts of the module's system
- An overview of the modules posting to the General Ledger. This section should be reviewed even if the General Ledger Module is not being used
- Procedures and close-out checklists for daily, weekly, periodic (monthly) and yearly processing

Program Descriptions

These chapters detail each program in the module. Each program description includes the functions, user inputs, and a screen print. The programs are listed in the order that they appear on the menu. There is an overview preceding each menu that explains the interaction of the programs within the menu.

References

Throughout the documentation the phrase (ref. #) is used. This is referring to the appendix called "References."

References are used to prevent the same information from being repeated one program to the next. They are located at inputs where a user might want further information. References are always numbered. For example, F2 allows a search (ref.5): this indicates that pressing F2 will allow a search on the input, and more information on searches can be found in the Reference Appendix under reference #5.

Glossary of Terms

The glossary provides a definition of terms used in the manual and related terms from other modules.

Sample Reports

This section provides a sample printout of most of the reports and prints in the module. A directory is included that lists each report and the page number in the section.

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CHAPTER 1

System Overview

The General Ledger module enables the user to account for every cent of each transaction through a custom Chart of Accounts. Accounts are represented by numbers that are user-defined in the GL Account F/M. The user also determines the length of the G/L number (4-10), the mask the G/L number is to print through, the position to insert the branch number and department number, and the length of the department number in the Company Control Record (System Management module). The user should select a G/L number length based on the department length, whether to use branches, and the number of accounts to be recorded. For example, if the user selects a department length of two, and is using branches, the G/L number should be at the very least four plus enough digits to cover the number of accounts to be stored. Each account stored contains a record of transactions, an account type (asset, liability, capital, revenue or expense), a summary management type, the period ending balance for the last 27 periods and the current period balance. If the user needs to post to GL from other modules, the system automatically updates the records for the account numbers.

The system is designed to produce a printed audit trail for each transaction. This provides security for the user in that all information and all changes to information are traceable. The audit trail for the General Ledger module is provided by the Trial Balance/Detail Ledger and Journal Print. The audit trail for other module interaction is the GL distribution which optionally prints during the running of registers that post to GL. These reports show the transactions for each journal number and G/L number that were affected. The system stores each transaction and also totals the accounts for timely reports on the financial position of the company.

System interaction with General Ledger is automatic. The user selects the amount of information to be posted and stored through a number of posting

and static control file maintenances throughout the system. Great flexibility in that information exchange is available through the use of General Ledger posting tables (see section on Posting to GL).

General Ledger is broken down into the following menus:

- Journal Entry

- Recurring/Reversing/Allocating Entries

- Financial Reports Setup

- Inquiries

- Reports and Prints

- End of Period

- File Maintenances.

The Journal Entry submodule allows the user of the FACTS system to manually enter and correct any entries to the GL journal file. This includes both manual entries and system entries that have been posted automatically from other modules. The Journal Entry program allows entries and corrections to be made in the current or next GL period. Journals may be divided into subjournals (set up by the user through the Journal F/M). For example, as well as assigning journal number 1000 to Sales (SO to GL Posting F/M), number 2000 to payables expenses, number 2500 to payables disbursement (both set up in AP Static Control F/M), the user could also assign the receivables to post to journal number 3000 (set up in the AR Static Control F/M), etc. As the system runs, it posts the proper entries to the appropriate journals. All the GL account entries are then divided into the categories specified. In this case, the user inspects the entries to the GL account number. For example, cash on hand is broken down by receivables and sales (instead of the one lump sum from all aspects of the business). This lends to increased accuracy in the audit trail for each GL account number. All journal entries must be balanced (debits = credits). If an entry is out of balance the user is not allowed to exit the Journal Entry program until such time as the entry is in balance. Both the Journal Entry program and the Prior Period Journal Entry program have correction capabilities. Should the user elect to disallow journal entry corrections, the user sets the **Allow Journal Correction** flag to N (GL Static Control F/M).

The Prior Period Journal Entry program allows entries to any closed period within the past 10 fiscal periods, (assuming a 12 period year). The Prior Period Update program updates all accounts from the prior period through the current GL period from the entries that were made manually in the Prior Period Journal Entry program. It is important that the user runs the Journal Print program to print all prior period journal entries that will be updated before running the update. The printed entries are the audit trail for this update.

The Recurring/Reversing/Allocating submodule allows the user of the FACTS system to set up recurring, reversing or allocating journal entries that post into the journal file on a period basis. The Recurring/Reversing Entry is used, for example, if the user needs to post depreciation on a recurring basis, or to accrue expenses for the period but needs to reverse them out the next period.   The Allocating Journal F/M allows the user to allocate percentages from a single (several) GL account number(s) to a single (several) GL account number(s). For

example, several entries can be set up to take all the telephone expenses for a period and then allocate them to the proper departments by a percentage, or to take all the telephone expenses from the departments and divide them (by a percentage) between branches. As with regular journal entries, all recurring and reversing entries must be balanced entries. The Print Recur/Reverse/Allocating program provides a list of all recurring, reversing and allocating entries. The Post Recur/Reverse/Allocating program posts the entries into the journal file as regular journal entries. Recurring entries post by period. Reversing entries also post the entry by period, and posts the offsetting reversing entry into the next period. The allocating entry creates an entry that reverses out the **from** account number(s) and posts it to the **to** account number(s). For example, if telephone expense is the **from** account and telephone expense-various departments are the **to** account, the system will make a journal entry to credit the telephone expense account number and debit the various department telephone expense account numbers.

The Financial Reports Setup submodule allows the user of the FACTS system to set up and display their own financial reports (balance sheet, profit and loss and other types). Users should first examine the various standard report formats that are available. These can be viewed in the Report Formats F/M. Report formats define the parameters for the report types and determine the following: the number of periods to use, whether or not to use percentage of base columns, the columns or headings on each report (example: P&L 8 columns with % of base, P&L 6 columns without % of base, etc.), and the mask size (to print up to 15 digits, including negative sign, parentheses, etc.). Users must then set up the layout of each report using their own chart of accounts. This is done in the Report Setup F/M. For example, the layout of the P&L usually prints gross sales, subtracts cost of sales to get net sales and then all expenses are added up and subtracted from net sales to get the net profit or loss. The user must set up each line of the report indicating which GL account number needs to be in each section, where captions and totals should be, when to print memos, which operations to perform on what lines, etc. To aid in setting up and modifying reports, the Report Setup Layout prints a layout of the report showing what accounts have been used, where totals are, etc. Reports may also be duplicated by the Duplicate Report Setup program. This program saves time when two reports that must be set up are very similar.

Once reports are set up, the user also has to set up the reports to print for various companies, branches and/or departments. This is done in the Report Group F/M. For example, report groups can be set up to print reports for one or multiple companies, selected branches for one or multiple companies, selected departments for one or multiple companies, or selected branches and departments for one or multiple companies. Report groups may also indicate whether to consolidate the selected companies, branches and/or departments.

The GL Inquiries display the following on screen: all information stored for each general ledger account number, journal entries for the current and next general ledger period and all past journal entries stored in the journal history file. The Account Inquiry displays information on account numbers and lists summary activity, journal entries in the current or next GL period, account balances, budget balances and yearly journal entries. Each current and next period journal entry may be displayed through the Journal Inquiry and historical journal entries may be displayed through the Yearly Journal Inquiry.

The Reports and Prints menu provides the user of the FACTS system with a wide variety of reports & prints.

1. The Trial Balance/Detail Ledger provides a trial balance (summary) displaying GL account number, description, beginning balance, activity and the resulting ending balance for the current GL period. It also prints a detail ledger (detail), which also displays GL account number, description, and rest of the information as the trial balance, but breaks down the activity by journal entry for the current GL period.

2. The Journal Print lists journal entries for the current or next General Ledger period, as well as any prior period entries made through the Prior Period Journal Entry that have not been updated by the Prior Period Update.

3. The Ending Balances Print provides a report of the ending balances for account numbers for up to six successive periods. The ending period to print is chosen by the user.

4. The Budgets Print program prints the budgets from the Budget F/M of account numbers selected for up to six successive periods. The ending period to print is chosen by the user.

5. The Chart of Accounts prints a list of up to all General Ledger account numbers.

6. The Trial Balance Breaks Layout prints a layout of how the trial balance is to print. The layout is determined by the user, from the Trial Balance Breaks F/M.

7. The Yearly Trial Balance/Detail Ledger provides the user a trial balance (summary) displaying GL account number, description, beginning balance, activity and the resulting ending balance for the periods that contain journal history. Another option is a detail ledger (detail) displaying GL account number, description, as well as the rest of the information in the trial balance, but breaks down activity down by journal entry for the periods that contain journal history.

8. The Yearly Journal Print lists journal entries for the periods that contain journal history.

9. The GL code list prints a list of the various GL codes: journals, departments, report group codes and report formats.

The End-of-Period menu contains programs which should be run at the end of each General Ledger period, to close it correctly. (Please refer to the normal procedures section.) General Ledger is always the last module to close. The End-of-Period Update provides a false close-out and a true close-out. A false close-out can be run as many times as needed, and only updates ending balances for the current period, allowing the user to run any financial reports for the period without having closed it. This allows the user to make the necessary journal entries for the current period, in order to process the financials as needed. When the true close-out is run, the current period is closed. The ending balances are updated again and then rolled to the previous period. Current period journal entries are updated to the journal history file (if stored) and the current period is incremented.

The true close-out cannot be run until all End-of-Period Updates have been run for all modules.

File maintenance programs allow the user to enter, change and delete data. These programs are where the initial data required to set up the system is entered (refer to the Installation Manual). The user can add, change and delete the records in a file and this is called maintaining the file. Some file maintenance programs may be used often (example - Account F/M) and others are used less frequently. There is an Infrequent File Maintenances menu for the latter programs; most of these are used only one time during the initial setup of the system. However, the information in the infrequent file maintenances is updated by the system, and is used to run the General Ledger system. An example would be the Nonstatic Control F/M which keeps track of the last end-of-period update and the last period that recurring, reversing and allocating entries were posted.
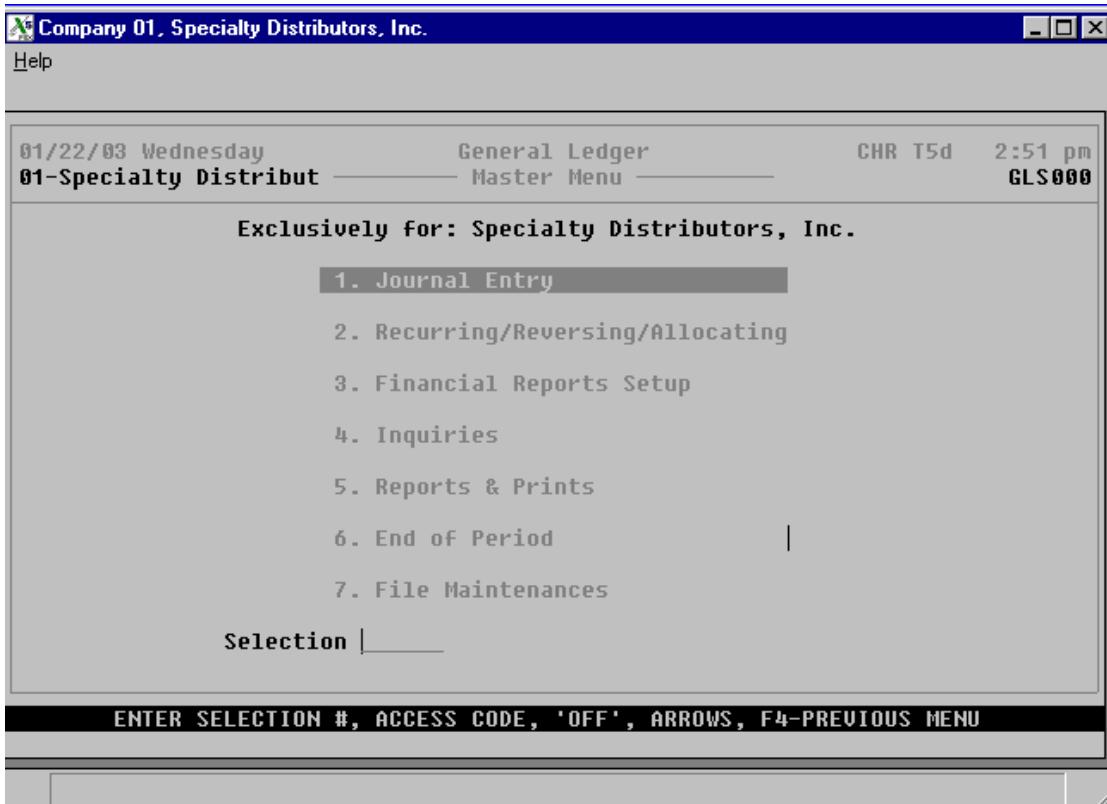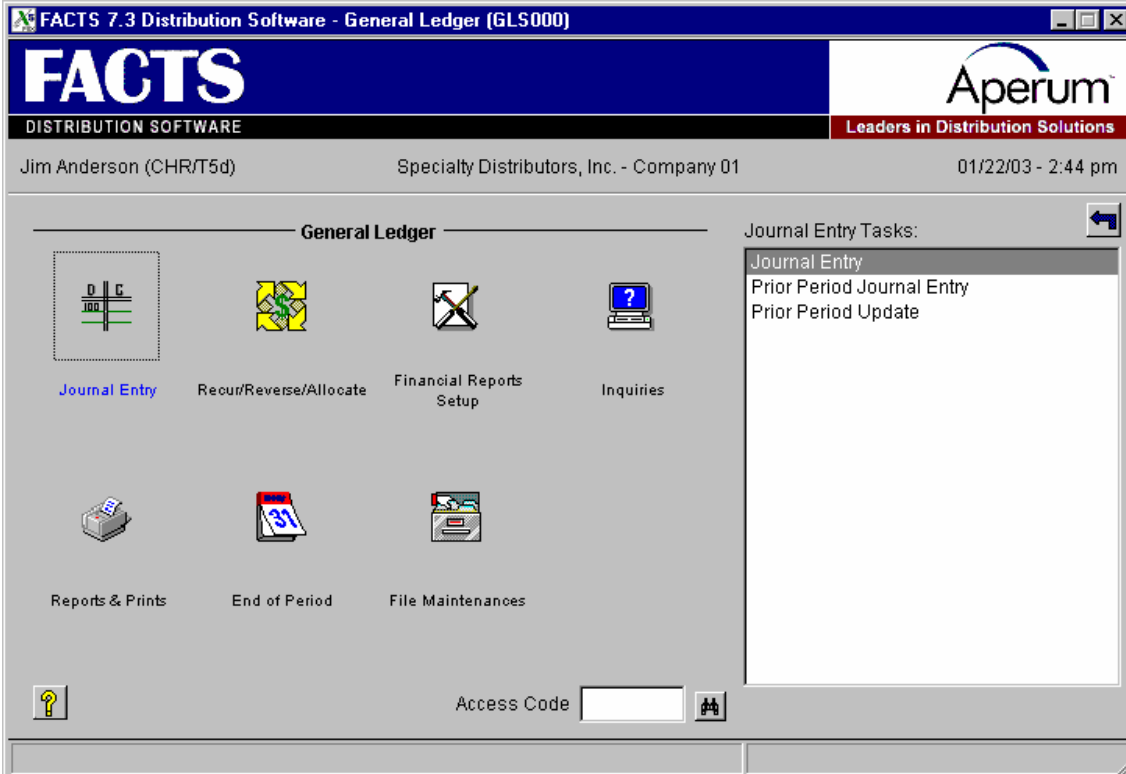
General Ledger Flow Charts

The following pages present flow charts that illustrate the flow of information from General Ledger to the other modules in the FACTS System. They also illustrate the flow of information within General Ledger.

Note that not all files and programs are shown. The flow charts simply present how information flows through the system.

The following symbols represent the types of information shown on the flow charts.

Program

Register or report with optional update

Report

File
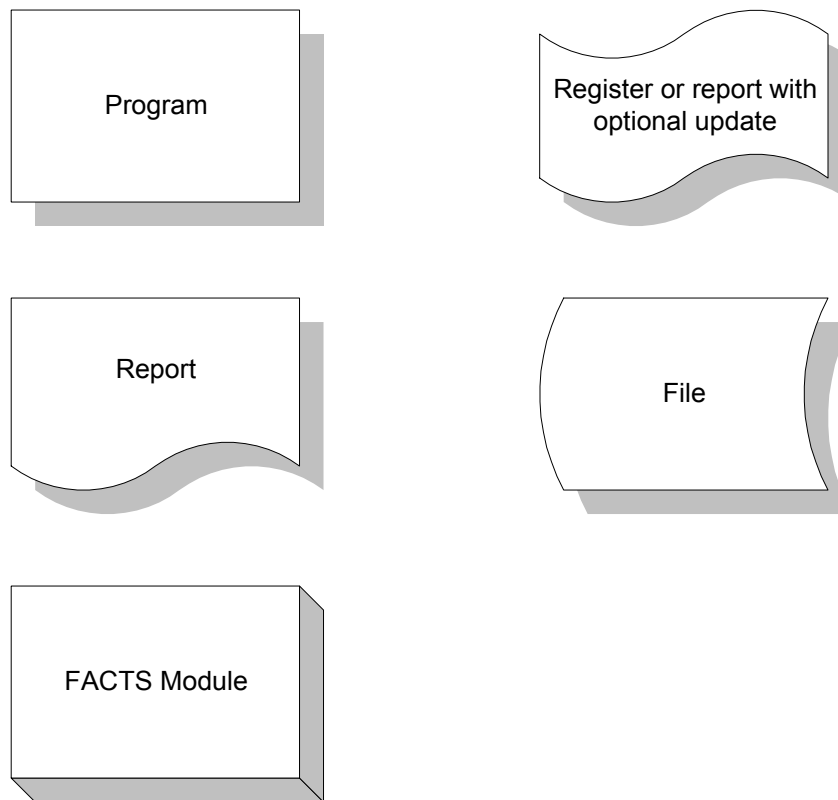
FACTS Module

General Ledger Interaction with
Other FACTS Modules

SO Sales Orders	PO Purchase Orders	IC Inventory Control
AP Accounts Payable	GL General Ledger	AR Accounts Receivable
PR Payroll	MC Manufacturing Control	JC Job Cost

General Ledger Journal Entries

```
┌─────────────────┐          ╭─────────────────╮
│                 │          │  Registers from │
│  Journal Entry  │          │  other Modules  │
│                 │          │                 │
└─────────────────┘          ╰─────────────────╯
          │                           │
          └─────────────┬─────────────┘
                        │
┌─────────────────┐     ▼
│                 │   ╭─────────────────╮
│  Prior Period   │──▶│  Journal File   │
│  Journal Entry  │   │  (GLJRNL)       │
│                 │   ╰─────────────────╯
└─────────────────┘           │
          │                   ▼
          │         ┌─────────────────┐   ╭──────────────╮   ┌──────────────┐
          │         │                 │   │ Trial        │   │              │
          │         │ Trial Balance/  │◀──│ Balance      │◀──│ Trial Balance│
          │         │ Detail Ledger   │   │ Breaks File  │   │ Breaks F/M   │
          │         │                 │   │ (GLTRBL)     │   │              │
          │         └─────────────────┘   ╰──────────────╯   └──────────────┘
          │                   │                                      │
          │                   ▼                                      ▼
          │           ╭─────────────────╮                   ╭──────────────╮
          │           │                 │                   │ Trial Balance│
          │           │  GL EOP         │                   │ Breaks Layout│
          │           │  Update         │                   │              │
          │           │                 │                   ╰──────────────╯
          │           ╰─────────────────╯
          │                   │
          ▼                   ▼
┌─────────────────┐   ╭─────────────────╮
│                 │   │                 │
│  Prior Period   │──▶│  Account File   │
│  Update         │   │  (GLMSTR)       │
│                 │   │                 │
└─────────────────┘   ╰─────────────────╯
          │                   │
          ▼                   ▼
  ╭─────────────────╮   ╭─────────────────╮
  │ Yearly          │   │                 │
  │ Journal File    │   │ Financial       │
  │ (GLYJRN)        │   │ Reports         │
  ╰─────────────────╯   ╰─────────────────╯
```

General Ledger
Recurring/Reversing/Allocating Journal Entries

```
                          ┌──────────────┐
                          │Current Period│
                          │  Recur/Rev   │
                          │   Changes    │
                          └──────┬───────┘
                                 │
                                 ▼
  ┌──────────────┐        ╭──────────────╮
  │ Recurring/   │        │   Recur/     │
  │ Reversing    │───────▶│  Reversing   │──────────────┐
  │   Entry      │        │ Journal File │              │
  └──────────────┘        │  (GLRECR)    │              │
                          ╰──────┬───────╯              │
                                 │                      │
                                 ▼                      ▼
                          ╭──────────────╮       ┌──────────────┐
                          │  Recur/Rev   │       │ Post Recur/  │
                          │  Alloc Print │──────▶│  Rev/Alloc.  │
                          ╰──────────────╯       └──────┬───────┘
                                 ▲                      │
                                 │                      ▼
  ┌──────────────┐        ╭──────────────╮       ╭──────────────╮
  │ Allocating   │        │    Alloc.    │       │  GL Journal  │
  │Journal Entry │───────▶│ Journal File │       │     Fil      │
  └──────────────┘        │  (GLALOC)    │       │  (GLJRNL)    │
                          ╰──────────────╯       ╰──────────────╯
```

General Ledger Financial Reports

Prior Period
Journal Update

GL EOP
Update

GL Account
F/M

Account File
(GLMSTR)

Budgets File
(GLBUDG)

Figures File
(GLFIGS)

Standard
Report
Formats
(GLSRPT)

Custom
Report File
(GLCRPT)

Financial
Reports

Standard Procedures

These procedures may vary depending on how your company's business is conducted. The following three sections of standard procedures are provided as a guideline:

1) Recommended Operating Procedures

An outline is provided of routine procedures on a daily, weekly, period (month, if 12 periods are used) and yearly basis.

2) End-of-Period Checklist

The end-of-period procedures are critical to the proper functioning of the system. Certain programs must be run in a specific order to close the General Ledger module accurately.

It is suggested that copies of the checklist be made and used for each period close-out to be filed for future reference.

3) End-of-Period Checklist Explanation

A detailed account is provided of the purpose of each program on the checklist.

Recommended Operating Procedures

Daily Procedures (or as needed)

1. Enter/print journal entries
2. Enter/print/update prior period journal entries

Period Procedures (or as needed)

1. Enter any necessary journal entries
*2. Post Recurring/Reversing/Allocating entries (if used)
*3. Print Journal Print of all journals
*4. Print Trial Balance/Detail Ledger
5. Run End-of-Period Update - false close-out
6. Print financial reports
7. Enter/print any additional journal entries
*8. Run End-of-Period Update - true close-out
9. Print financial reports

Yearly Procedures

*1. Run the End-of-Period Update (already covered in period procedures - DO NOT run twice)

* indicates the procedure is required and must be performed in the time period designated.

End-Of-Period Checklist - General Ledger

Period ___ *Year* ___

User	Date	Menu	Description
_____	_____	Journal	1. Enter necessary journal entries
_____	_____	Rec/Rev	2. Run Post Recur/Reverse/Allocating program
_____	_____	Reports	3. Print Journal Print
_____	_____	Reports	4. Print Trial Balance/Detail Ledger (it should balance)
_____	_____	EOP	5. Run End-of-Period Update - false close-out
_____	_____	EOP	6. Print financial reports (P&L, etc.)
_____	_____	Journal	7. Enter necessary journal entries
_____	_____	EOP	8. Run End-of-Period Update - true close-out
_____	_____	EOP	9. Print financial reports

End-Of-Period Checklist Explanation

General Ledger is the last module to close after all other modules have been closed. All other modules may work in the current or next General Ledger period but may not work in a past General Ledger period.

1. **Make any necessary journal entries.** Before users print the journals and trial balance, they should make sure that all journal entries have been entered for the period.

2. **Post Recurring/Reversing/Allocating entries (if applicable).** This program allows the user to post to the journal file all recurring, reversing and allocating entries for the current period. Caution messages are displayed if a fiscal period has been skipped since the last posting or if posting has already been done for the current period.

3. **Print the Journal Print for all journals**. This program allows the user to obtain a complete printout of all journal entries for the fiscal period. The printout contains journal entries which were made by the journal entry program or posted automatically from other modules. It is important to print the journals because they provide a complete audit trail of activity in the General Ledger for the fiscal period. The End-of-Period Update should never be run without having a hard copy of all journals.

4. **Print Trial Balance/Detail Ledger.** This program allows the user to obtain a trial balance or detail ledger for the period. The ledger includes each account number, the beginning balance, activity (by journal number), and resulting ending balance. It is important to print the ledger because, like the journal print, it is an audit trail of activity for each account number for the period. The End-of-Period Update should never be run without a hard copy of the Trial Balance/Detail Ledger.

*5. **Run End-of-Period Update (false close).** This program is optional for the user and may be run as often as needed before the true close. If the user decides not to use it, skip down to the true close(#8). A false update allows the user to close the period for reporting purposes only. A false close does not actually close the period but does update the current period balance in the account file. This allows financial reports to be printed for the current period prior to closing the period.

*6. **Print Financial Reports**. The user may print all General Ledger financial reports for the current period. The reports must be set up by the user using the Financial Reports Setup menu programs (please read this section of the documentation). The benefit of printing financial reports before the period is closed is that the user may make any additional journal entries necessary and rerun the financial reports.

*7.   **Make additional journal entries.** After printing financial reports, the user may want to make additional journal entries to correct the financial reports.

8.   **Run the End-of-Period Update (true close).** This program closes the current period for General Ledger. The General Ledger account file is updated according to the information in the journal file. Journal records are then removed. Records are also removed from the general ledger report figures file and the company period ending date is advanced by one period.

9.   **Print Financial Reports.** The user may print financial reports for the period just closed (prior period).

*   Steps 5-7 may be repeated as often as needed until the End-of-Period Update (true close, #8) is run.

CHAPTER 2

Journal Entry

The Journal Entry program allows the user to manually enter and correct any entries to the GL journal file. This includes both manual entries and system entries that have been posted automatically from other modules.

Journals may be divided into subjournals (set up by the user through the Journal F/M). For example, as well as assigning journal number 1000 to Sales (SO to GL Posting F/M), the user could also expense payables to post to journal number 2000, disburse payables to post to 2500 (both set up in AP Static Control F/M) and assign receivables to post to journal number 3000 (AR Static Control F/M), etc. As the system runs, it posts the proper entries to the appropriate journals. All the GL account entries are then divided into the categories specified. In this case, the user inspects the entries to the GL account number; for example, cash on hand is broken down by receivables and sales (instead of the one lump sum from all aspects of the business). This lends to increased accuracy in the audit trail for each GL account number.

All journal entries must be balanced (debits = credits). If an entry is out of balance, the user is not allowed to exit the program until such time as the entry is in balance. Both the Journal Entry program and the Prior Period Journal Entry program have correction capabilities. Should the user elect to disallow journal entry corrections, set The **Allow Journal Correction** flag to N (GL Static Control F/M).

The Journal Entry program allows entries and corrections to be made in the current or next GL period.

The Prior Period Journal Entry program allows entries to any closed period within the last 10 periods, (assuming a 12 period year) (# of periods as set in the company control record) or two periods less than the number of periods per year.

The Prior Period Update program updates all accounts from the prior period through the current GL period from the entries that were made manually in the Prior Period Journal Entry program. It is important that the user runs the Journal Print program to print all prior period journal entries that will be updated before running the update. The printed entries are the audit trail for this update.
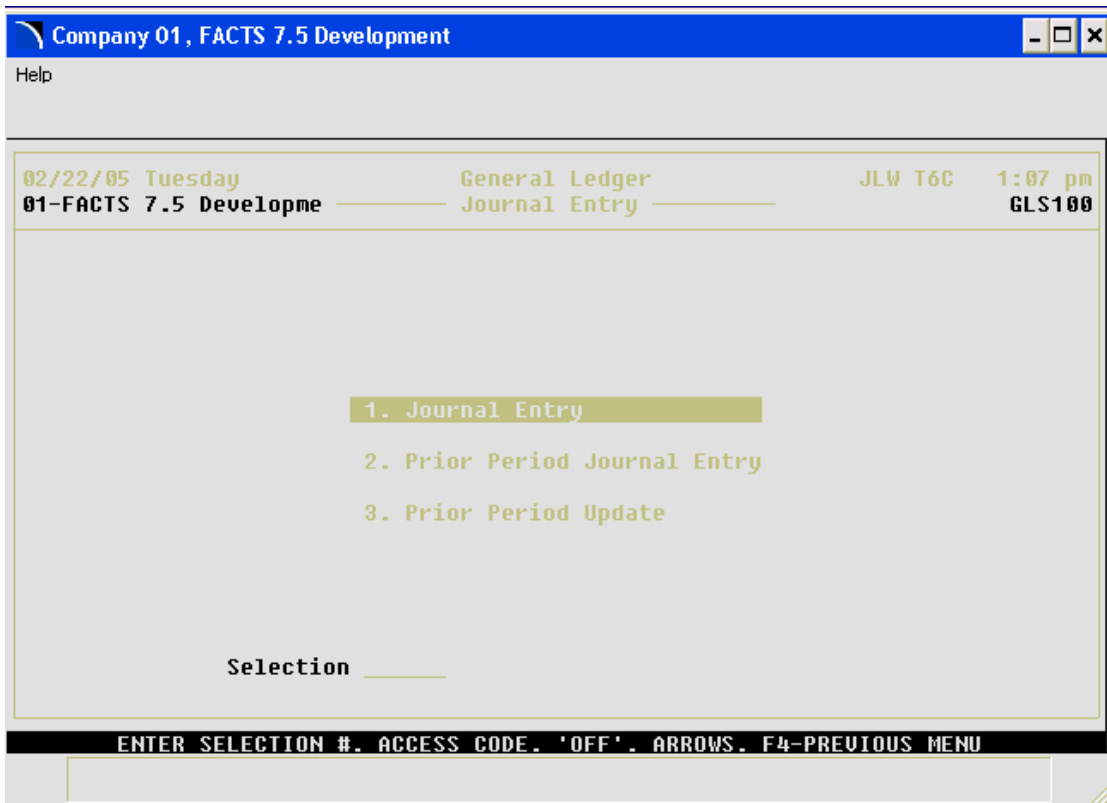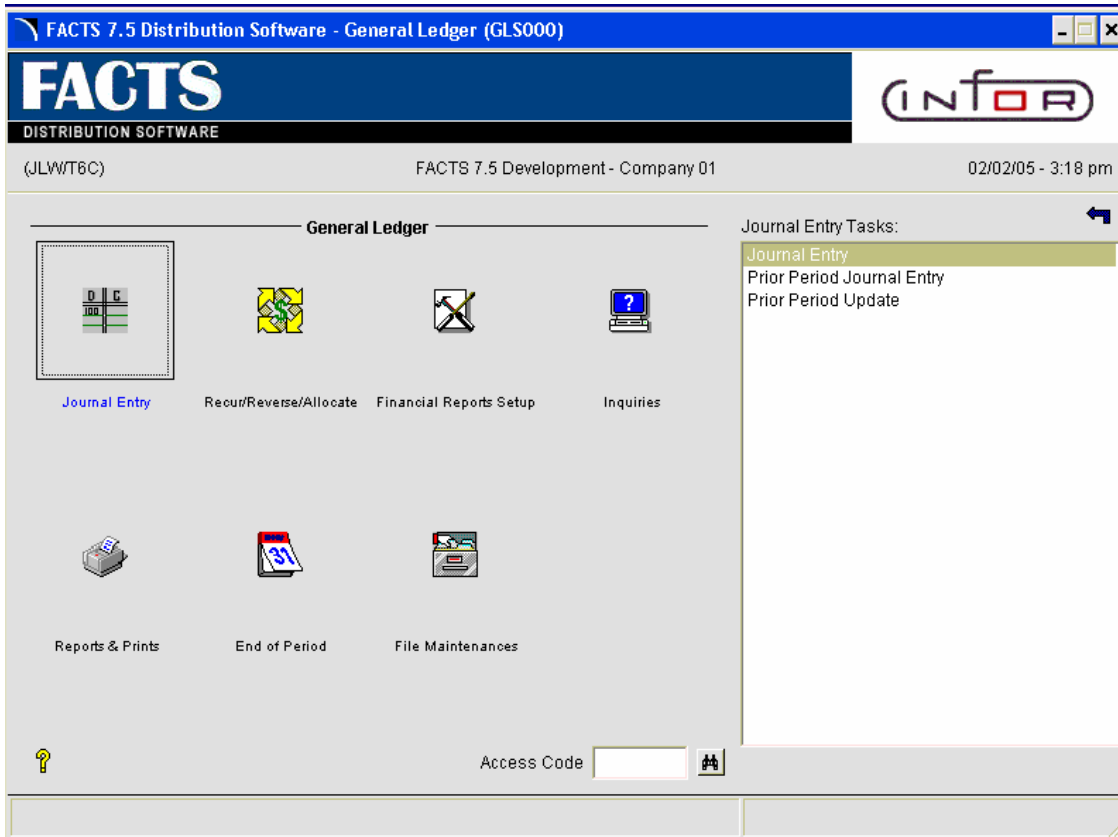
Journal Entry (GLE110)

Function

This program allows the user to make and correct journal entries of account transactions for the current or next GL period.

Any journal entries to the current or next fiscal period not entered through this program must post automatically from other modules or from the recurring/reversing entry subsystem.

Journal entries may not be ended until debits and credits balance. Therefore, out-of-balance entries are not permitted.

Once a journal entry is made, it appears on the next Journal Print or Trial Balance/Detail Ledger printed for that period. If the **Allow Journal Correction** flag is set to Y in the GL static control record, then journal entries may be corrected by entering the journal entry number.

User Inputs

The following inputs are involved in creating a journal entry:

1. Period

Enter the period the entry was made (PP). The entry must be a valid period. CR initially defaults to the current period.

2. Journal

Enter a journal number. The entry must be a valid journal number and displays the number and description. Press **F2** or the ⚲ icon to search.

3. Entry Number

Enter a journal entry number. The entry must be a valid entry number for this journal and period. Entering a valid entry number displays the journal entry on the screen. Press **Enter (CR)** or the 🔢 icon to default to NEXT. NEXT is displayed as the entry number until the header portion of the journal entry is complete and then the actual entry number (from the Journal F/M) is displayed. Press **F2** or the ⚲ icon to search.

4. Entry Date

If the entry number from input #3 is a valid entry, then inputs #4-5 are skipped. Enter the date within the current or next fiscal period. CR initially defaults to the system date.

5. Header Memo

Enter an optional descriptive memo (up to 40 characters). On automatic journal entries processed by the system, this memo is used to describe where the journal was generated from, i.e., which register and register number.

This concludes the header portion of the program. At this point, the system assigns the entry number automatically. After the header record is created, only the header input #5 is accessible

through the change header routine. Inputs #1-4 can only be changed by deleting and re-entering the journal entry.

The line item portion of the program allows entry of up to 999 line-items. **Line numbers** (ref. 4)

6. Account Number

Enter a GL account number. The entry must be a valid GL account number and displays both the number and account description. Press **F2** or the 🔍 icon to search. F3 ends entries and proceeds to the **prompt-selection input**.

7. Detail Memo

Enter an optional descriptive memo of this account's involvement in the transaction (up to 30 characters).

Note that when you enter a line detail memo for the first line, the memo then automatically defaults to each additional line you enter.   If you do not want the same memo for each line, you can enter a different memo or press the space bar to clear the memo.

8. Debit

Enter a positive amount (automatically debit) or negative amount (automatically credit) or CR proceeds to the following input (credit). Press F2 or the ⚖️ icon to automatically balance the entry.

9. Credit

Enter an amount and it is automatically a credit amount (negative).

Each time a line is completed (added or changed) the system updates and displays running totals for both debit and credit amounts. Also displayed in the header portion of the screen is the undistributed amount (the difference between the debit and credit running totals). Before the user can end the entry, the entry must be balanced, i.e., the undistributed amount must equal zero.

10.   Click the 💾 or press Enter to save new item information.

Once new information has been added, that journal line displays in the lower half of the screen.

CUI Users: The **prompt-selection input** allows the user to perform the following functions:

> **#** - Changes a line
>
> **L** - Lists a line
>
> **A** - Adds a line
>
> **D** - Deletes a line
>
> **F2** - Changes header
>
> **F3** - Ends

GUI Users:

You can select the ✚ to add another journal line or the ⬚ icon to add a line above the highlighted line in the browser. Select the ❌ icon to end entries.

To edit a journal line, highlight the line in the browser and select the 📝 icon to make changes for the highlighted line item.

To delete a line in the journal, highlight the line in the browser and select the ✖ icon.

Select the ❌ icon to end journal line entry.

To modify header information, press the Header button. The system displays Header Detail dialog box where you can modify the entry date or header memo for the journal.

11. Select the **Done** button when you are ready to exit the program.

Technical Notes

The system processes each entry by writing the appropriate records to the journal file (GLJRNL) and its sort file (GLJRNX). Deletion of the entry removes all detail lines and sets the header memo to entry deleted during input. The entry number is maintained in the control file (SMCNTL) through the Journal F/M.

FILES USED - GLMSTR, GLALPX

FILES UPDATED - SMCNTL, GLJRNL, GLJRNX

```
┌─────────────────────────────────────────────────────────────────────────────┐
│ 🔲 Journal Entry (GLE110)                                        _ □ ✕        │
│ Help                                                                          │
├─────────────────────────────────────────────────────────────────────────────┤
│                                                                               │
│ 01-Demo Company              Journal Entry                      GLE110        │
│                                                           CP=09/2002 SEP       │
│ Period    09              Journal 1000 Sales                                   │
│                           Entry # 351                         Undistributed    │
│                                                                        .00     │
│ Entry Date 09/07/2002                        Total Debits    Total Credits     │
│ Memo POSTING FROM SALES REGISTER 0535          66244.74         66244.74       │
│                                                                               │
│ G/L #  100-01-0 Cash                                                          │
│                                                Debit              Credit       │
│ Memo                                           117.52                          │
│                                                                               │
│ LN#  G/L #     Memo                            Debit            Credit G        │
│ 001  100-01-0                                  117.52                 C         │
│ 002  120-01-0                                23706.78                 A         │
│ 003  120-02-0                                15786.58                 A         │
│ 004  175-01-0                                                16087.15 I         │
│ 005  175-02-0                                                10546.71 I         │
│ 006  330-01-0                                                   75.63 S         │
│ 007  330-02-0                                                  143.56 S         │
│                                                                               │
│ Header Detail                                                                 │
│ CR-Edit, INS, DEL, F3-Done, F10-Menu .                                        │
│ Arrows: Up=Prev, Down=Next, Left/Right=Lines, PgUp, PgDn, Home, End  First line│
│                                                                               │
│ ┌─────────────────────────────────────────────────────────────────────────┐ │
│ └─────────────────────────────────────────────────────────────────────────┘ │
└─────────────────────────────────────────────────────────────────────────────┘
```

```
┌─────────────────────────────────────────────────────────────────────────────┐
│ 🔲 01-Demo Company, Journal Entry (GLE110)                       _ □ ✕        │
│ File  Edit  Go To  Help                                                       │
├─────────────────────────────────────────────────────────────────────────────┤
│                                                                               │
│      Period  [09 - SEP ▼]    Journal  [2000] 🔍 Payables    CP=09/2002 SEP     │
│                              Entry #  [324] [ ]🔍 ▸                             │
│                                                 Undistributed       -12.00     │
│   Entry Date [06/10/2002]                       Total Debits    Total Credits   │
│      Memo    [                        ]                  .00           12.00    │
│                                                                               │
│   G/L # [000-00 0] 🔍                                                          │
│                                                 Debit             Credit        │
│   Memo  [                          ]          [    .00] ▸ [         .00]        │
│                                                                               │
│  LN#  G/L #    Memo              Debit    Credit   G/L # Description    ✚       │
│  001  120-01-0                            12.00   Accounts Receiva     ✕        │
│  add                                                                   ⇄        │
│                                                                               │
│                                                                               │
│                                                                               │
│                                                                               │
│  ◀                                                              ▶             │
│                                                        [Header]   [Done]       │
│ ┌─────────────────────────────────────────────────────────────────────────┐ │
│ └─────────────────────────────────────────────────────────────────────────┘ │
└─────────────────────────────────────────────────────────────────────────────┘
```

How to create journal entries

1. Access this program by choosing *General Ledger*→*Journal Entry*→*Journal Entry.*

2. In the Period input, enter the period the entry was made (PP). Press **Enter (CR)** to initially default to the current period.

3. In the Journal input, enter a journal number. Press **F2** to search.

4. In the Entry Number input, enter a journal entry number. Entering a valid entry number displays the journal entry on the screen. Press **Enter (CR)** or the ▨ icon to default to NEXT. NEXT is displayed as the entry number until the header portion of the journal entry is complete and then the actual entry number (from the Journal F/M) is displayed. Press **F2** or the ▨ icon to search.

5. If the entry number from input #3 is a valid entry, then the system skips inputs #4-5 (the entry date and header memo). Otherwise, enter the date within the current or next fiscal period in the Entry Date input. Press **Enter (CR)** or the ▨ icon to initially default to the system date.

6. (Optional) In the Header Memo input, enter an descriptive memo (up to 40 characters). On automatic journal entries processed by the system, this memo is used to describe where the journal was generated from, i.e., which register and register number.

7. This concludes the header portion of the program. At this point, the system assigns the entry number automatically.

8. In the Account Number input, enter a GL account number. For valid GL account numbers, the system displays both the number and account description. Press **F2** to search.

9. In the Detail Memo input, enter an optional descriptive memo about this account number's involvement in the transaction (up to 30 characters).

    ▨ Note that when you enter a line detail memo for the first line, the memo then automatically defaults to each additional line you enter.   If you do not want the same memo for each line, you can enter a different memo or press the space bar to clear the memo.

10. In the Debit input, enter a positive amount (automatically debit) or negative amount (automatically credit) or press Enter to access to the **Credit** input. Press **F2** to automatically balance the entry.

11. In the Credit input, enter an amount and it is automatically a credit amount (negative).

    ▨ Each time you complete (add or change) a line, the system updates and displays running totals for both debit and credit amounts. In the header portion of the screen, the system also displays the undistributed amount (the difference between the debit and credit running totals). Before you can end the entry, the entry must be balanced, i.e., the undistributed amount must equal zero.

12. **Click the ▨ or press Enter to save new item information.**

Once new information has been added, that journal line displays in the lower half of the screen.

You can select the ✚ to add another journal line or the 🔁 icon to add a line above the highlighted line in the browser. Select the ⊗ icon to end entries.

To edit a journal line, highlight the line in the browser and select the 📝 icon to make changes for the highlighted line item.

To delete a line in the journal, highlight the line in the browser and select the ✖ icon.

Select the ⊗ icon to end journal line entry.

To modify header information, press the **Header** button. The system displays Header Detail dialog box where you can modify the entry date or header memo for the journal.

13.   To exit, press F4 or the **Done** button until the system returns you to the menu system.

Prior Period Journal Entry (GLE120)

Function

This program allows the user to make and correct journal entries of account transactions to prior periods (within the last 10 closed periods if using a 12 period year or two periods less than the number of periods per year).

Prior period journal entries may not be ended until debits and credits balance. Therefore, out-of-balance entries are not permitted.

The prior period journals entered should be printed before updating to provide an audit trail.

The Prior Period Update should then be run to update the General Ledger account ending balances. The update program updates the ending balances only for the account numbers entered through this program. The ending balances are updated forward through the current period, from the prior period where the entry was made. Any entries affecting an expense or revenue type GL account also cause the retained earnings ending balance to be modified.

User Inputs

The following inputs are involved in making a Prior Period Journal Entry:

1. Prior Period

Enter the prior period for the entry (PP). The entry must be a closed period within the last ten periods if using a 12 period year or two periods less than the number of periods per year. CR defaults to the last period closed.

2. Journal Number

Enter a journal number. The entry must be a valid journal and displays the number and journal description. CR defaults to the journal number used in the previous prior period journal entry. Press **F2** or the 🔍 icon to search.

3. Entry Number

Enter a journal entry number. The entry must be a valid entry number for this journal and period. Entering a valid entry number displays the journal entry on the screen. Press **Enter (CR)** or the 🔢 icon to default to NEXT. NEXT is displayed as the entry number until the header portion of the journal entry is complete and then the actual entry number (from the Journal F/M) is displayed. Press **F2** or the 🔍 icon to search.

4. Entry Date

If the entry number from input #3 is a valid entry, then inputs #4-5 are skipped. Enter the date within the prior fiscal period entered. Subsequent journal entries (before exiting the program) assume the last date entered. CR initially defaults to the ending date of the period entered.

5. Header Memo

Enter an optional descriptive memo (up to 40 characters).

This concludes the header portion of the program. At this point, the system assigns the entry number automatically. After the header record is created, only the header input #5 is accessible through the change header routine. Inputs #1-4 can only be changed by deleting and re-entering the journal entry.

Line numbers (ref. 4)

The line-item portion of the program allows entry of up to 999 line-items.

6. Account Number

Enter a GL account number. The entry must be a valid GL account number and displays both the number and account description. Press **F2** or the 🔍 icon to search. F3 ends entries and proceeds to the **prompt-selection input**.

7. Detail Memo

Enter an optional descriptive memo of this account's involvement in the transaction (up to 30 characters).

8. Debit

Enter a positive amount (automatically debit) or negative amount (automatically credit) or CR proceeds to the following input (credit). Press F2

or the ⚖ icon to automatically balance the entry.

Note that when you enter a line detail memo for the first line, the memo then automatically defaults to each additional line you enter.   If you do not want the same memo for each line, you can enter a different memo or press the space bar to clear the memo.

9. Credit

Enter an amount and it is automatically a credit amount.

Each time a line is completed (added or changed) the system updates and displays running totals for both debit and credit amounts. Also displayed in the header portion of the screen is the undistributed amount (the difference between the debit and credit running totals). Before the user can end the entry, the entry must be balanced, i.e., the undistributed amount must equal zero.

CUI Users: The **prompt-selection input** allows the user to perform the following functions:

> **#** - Changes a line
>
> **L** - Lists a line
>
> **A** - Adds a line
>
> **D** - Deletes a line
>
> **F2** - Changes header
>
> **F3** - Ends

10. Click the 💾 or press Enter to save new item information.

Once new information has been added, that journal line displays in the lower half of the screen.

You can select the ➕ to add another journal line or the 📑 icon to add a line above the highlighted line in the browser. Select the ❌ icon to end entries.

To edit a journal line, highlight the line in the browser and select the 📝 icon to make changes for the highlighted line item.

To delete a line in the journal, highlight the line in the browser and select the ✖ icon.

Select the ❌ icon to end journal line entry.

To modify header information, press the Header button. The system displays Header Detail dialog box where you can modify the entry date or header memo for the journal.

11. Select the **Done** button when you are ready to exit the program.

Technical Notes

The system processes each entry by writing the appropriate records to the journal file (GLJRNL) and its sort file (GLJRNX). Deletion of the entry removes all detail lines and sets the header memo to entry deleted during input. The entry number is updated in the control file (SMCNTL).

FILES USED - GLMSTR, GLALPX

FILES UPDATED - SMCNTL, GLJRNL, GLJRNX

01-Demo Company, Prior Period Journal Entry (GLE120)

File Edit Go To Help

CP=09/2002 SEP

Period	08 - AUG	Journal	2000	Payables
		Entry #	001	

Undistributed   .00

Entry Date 08/31/2002

Total Debits   Total Credits

Memo

12.00   12.00

G/L # 000-00 0

Debit   Credit

Memo

.00   .00

LN#	G/L #	Memo	Debit	Credit	G/L # Description
001	310-01-0		12.00		Accounts Payable
002	310-02-0			12.00	Accounts Payable
add					

Header   Done

Prior Period Journal Entry (GLE120)

Help

```
01-Demo Company          Prior Period Journal Entry          GLE120
                                                          CP=09/2002 SEP
Period     08          Journal 2000 Payables
                       Entry #  Next                      Undistributed
                                                                  .00
Entry Date 06/01/2002            Total Debits   Total Credits
Memo |...........................................       .00          .00

G/L #  000-00 0
                                 Debit              Credit
Memo

LN#  G/L #     Memo                      Debit           Credit G





Enter memo, F10-Menu, F4-Backup
```

How to create prior period journal entries

1.   Access this program by choosing *General Ledger→Journal Entry→Prior Period Journal Entry.*

2.   In the Period input, enter the prior period for the entry (PP). The entry must be a closed period within the last ten periods if using a 12 period year or two periods less than the number of periods per year. Press **Enter (CR)** to default to the last period closed.

3.   In the Journal input, enter a journal number. Press **F2** or the 🔍 icon to search.

4.   In the Entry Number input, enter a journal entry number. Entering a valid entry number displays the journal entry on the screen. Press **Enter (CR)** or the ▶ icon to default to NEXT. NEXT is displayed as the entry number until the header portion of the journal entry is complete and then the actual entry number (from the Journal F/M) is displayed. Press **F2** or the 🔍 icon to search.

5.   If the entry number from input #3 is a valid entry, then the system skips inputs #4-5 (the entry date and header memo). Otherwise, enter the date within the current or next fiscal period in the Entry Date input. Press **Enter (CR)** or the 🗓 icon to initially default to the system date.

6.   (Optional) In the Header Memo input, enter an descriptive memo (up to 40 characters). On automatic journal entries processed by the system, this memo is used to describe where the journal was generated from, i.e., which register and register number.

7.   This concludes the header portion of the program. At this point, the system assigns the entry number automatically.

8.   In the Account Number input, enter a GL account number. For valid GL account numbers, the system displays both the number and account description. Press **F2** or the 🔍 icon to search.

9.   In the Detail Memo input, enter an optional descriptive memo about this account number's involvement in the transaction (up to 30 characters).

      📌 Note that when you enter a line detail memo for the first line, the memo then automatically defaults to each additional line you enter. If you do not want the same memo for each line, you can enter a different memo or press the space bar to clear the memo.

10.   In the Debit input, enter a positive amount (automatically debit) or negative amount (automatically credit) or press Enter to access to the **Credit** input. Press **F2** or the ⚖ icon to automatically balance the entry.

11.   In the Credit input, enter an amount and it is automatically a credit amount (negative).

      📌 Each time you complete (add or change) a line, the system updates and displays running totals for both debit and credit amounts. In the header portion of the screen, the system also displays the undistributed amount (the difference between the debit and credit running totals). Before you can end the entry, the entry must be balanced, i.e., the undistributed amount must equal zero.

12.   **Click the 💾 or press Enter to save new item information.**

Once new information has been added, that journal line displays in the lower half of the screen.

You can select the ➕ to add another journal line or the icon to add a line above the highlighted line in the browser. Select the ❌ icon to end entries.

To edit a journal line, highlight the line in the browser and select the icon to make changes for the highlighted line item.

To delete a line in the journal, highlight the line in the browser and select the ✖ icon.

Select the ❌ icon to end journal line entry.

To modify header information, press the **Header** button. The system displays Header Detail dialog box where you can modify the entry date or header memo for the journal.

13.   To exit, press F4 or the **Done** button until the system returns you to the menu system.

Prior Period Update (GLU110)

Function

This program allows the user to update GL account number ending balances according to the journal entry transaction amounts entered through the Prior Period Journal Entry program.

This program should be run only after making prior period entries and printing the journals.

The update is run only for the prior period entered by the user. Updating involves adjusting the affected account ending balances according to the transaction amounts in the journal file. The periods affected are: the selected period, all closed periods between the selected and current periods, and the current period. The journal records for this period are then removed (updated to journal history file if journal history is stored). As the only hard copy of the journal entries involved in the update is a journal print, the update does not run until the user responds affirmatively to the question **Has a journal print for this period been printed?**

User Inputs

The following inputs must be executed before the update can be run:

1. Prior Period

Enter the prior period to be updated (PP). The entry must be a valid period within the last 10 periods, if using a 12 period year or two less than the number of periods per year, and displays the period and its ending date. CR defaults to the last period closed.

2. Journal Print

Enter **N** or **Y** to indicate whether the journal print has been printed for the selected period. If N is entered, a message is displayed requesting that a journal print for the selected prior period be printed and the program exits to the menu. CR defaults to N.

3. End of Inputs

(ref. 3)

Technical Notes

The update locks the GL account file (GLMSTR).

The update reads the journal file (GLJRNL) and updates the appropriate account file records (GLMSTR) and then deletes the journal entries.

FILES UPDATED - SMCNTL, GLMSTR, GLJRNL, GLJRNX, GLYJRN, GLYJRX, GLYJJX

```
 Prior Period Update (GLU110)                                    _ □ ×
Help

01-Demo Company                  PRIOR PERIOD UPDATE              GLU110
                                                              CP=09/02 SEP
THIS PROGRAM WILL UPDATE ACCOUNT BALANCES BASED ON PRIOR PERIOD JOURNAL ENTRIES.
RETAINED EARNINGS WILL BE UPDATED AS REQUIRED.
A JOURNAL PRINT FOR THE PRIOR PERIOD PROVIDES THE AUDIT TRAIL.

PRIOR PERIOD |..

JOURNAL PRINT




ENTER PRIOR PERIOD TO UPDATE (CR=LAST PERIOD), F4-END
```

How to update GL account number ending balances for prior period journal entries

1. Access this program by choosing General Ledger→Journal Entry→Prior Period Update.

2. In the Prior Period input, enter the prior period to be updated (PP). The entry must be a valid period within the last 10 periods, if using a 12 period year or two less than the number of periods per year, and displays the period and its ending date. Press Enter (CR) to default to the last period closed.

3. In the Journal Print input, enter N or Y to indicate whether the journal print has been printed for the selected period. If you enter N, the system displays a message requesting that a journal print for the selected prior period be printed and the program exits to the menu. Press Enter (CR) to default to N.
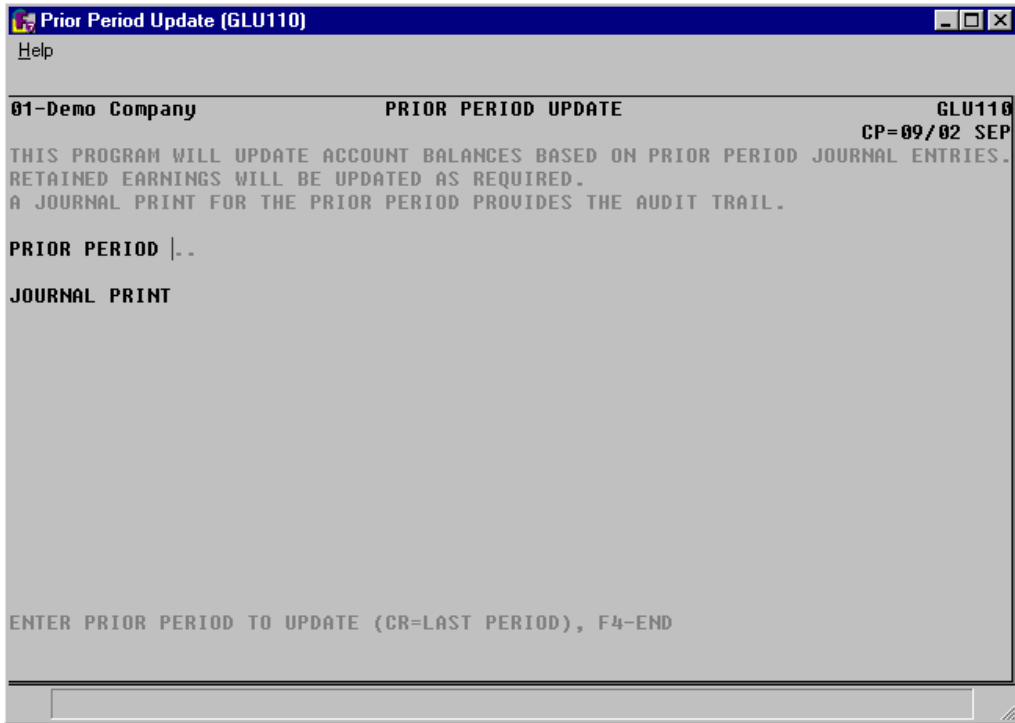
4. Enter YES to continue with the update.

    OR

    To abort, press F4 until the system returns you to the menu system.

5. If you perform the update the system displays processing information in the lower portion of the screen and return you to the menu when the update is compete.

Recurring / Reversing / Allocating

This subsystem allows the user of the FACTS system to set up recurring/reversing or allocating journal entries that post into the journal file on a period basis.

The Recurring/Reversing Entry is used, for example, if the user needs to post depreciation on a recurring basis, or to accrue expenses for the period but wishes to reverse them out the next period.

The Allocating Journal F/M allows the user to allocate percentages from a single (several) GL account number(s) to a single (several) GL account number(s) within the same journal. For example, several entries can be set up to take all the telephone expenses for that period and then allocate them to the proper departments by a percentage, or to take all the telephone expenses from the departments and divide them (by a percentage) between branches.

As with regular journal entries, all recurring and reversing entries must be balanced entries.

The Recur/Reverse/Allocating Print program provides a list of all recurring, reversing and allocating entries.

The Post Recur/Reverse/Allocating program posts the entries into the journal file as regular journal entries. Recurring entries post by period. Reversing entries also post the entry by period, and post the offsetting reversing entry into the next period. The allocating entry creates an entry that reverses out the **from** account number(s) and posts it to the **to** account number(s). For example, if telephone expense is the **from** account and telephone expense-various departments is the **to** account, the system makes a journal entry to credit the telephone expense account number and debit the various department telephone expense account numbers.
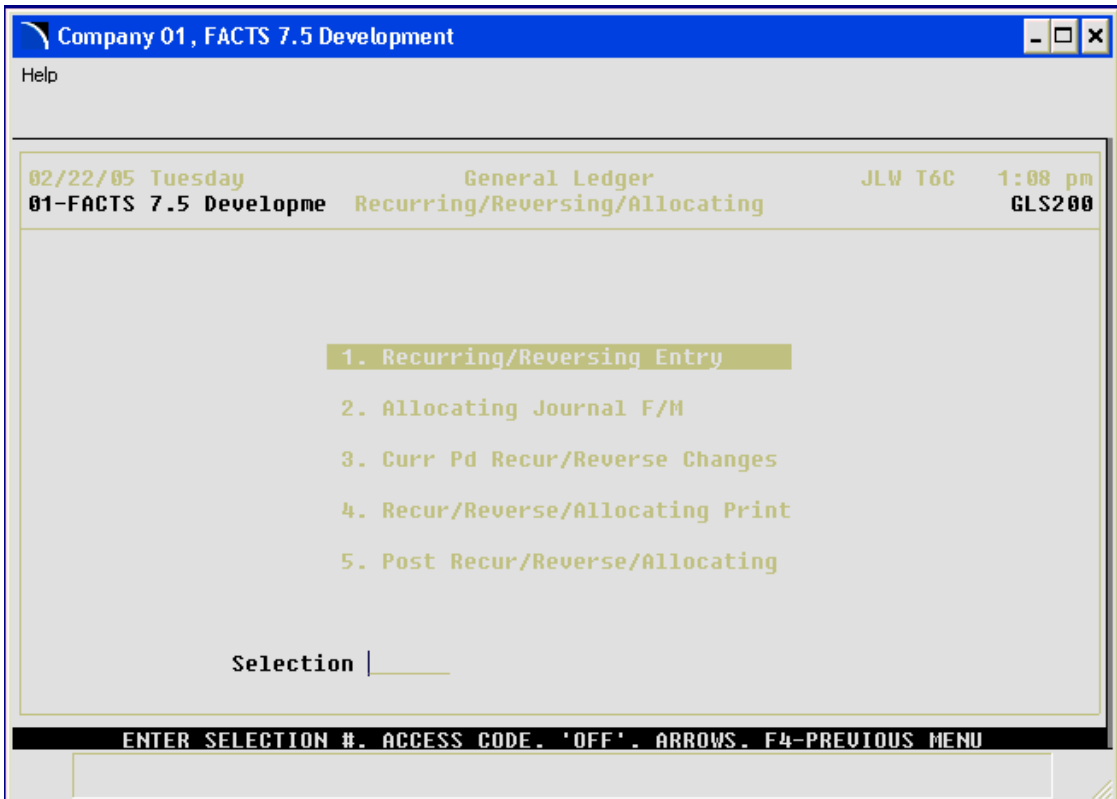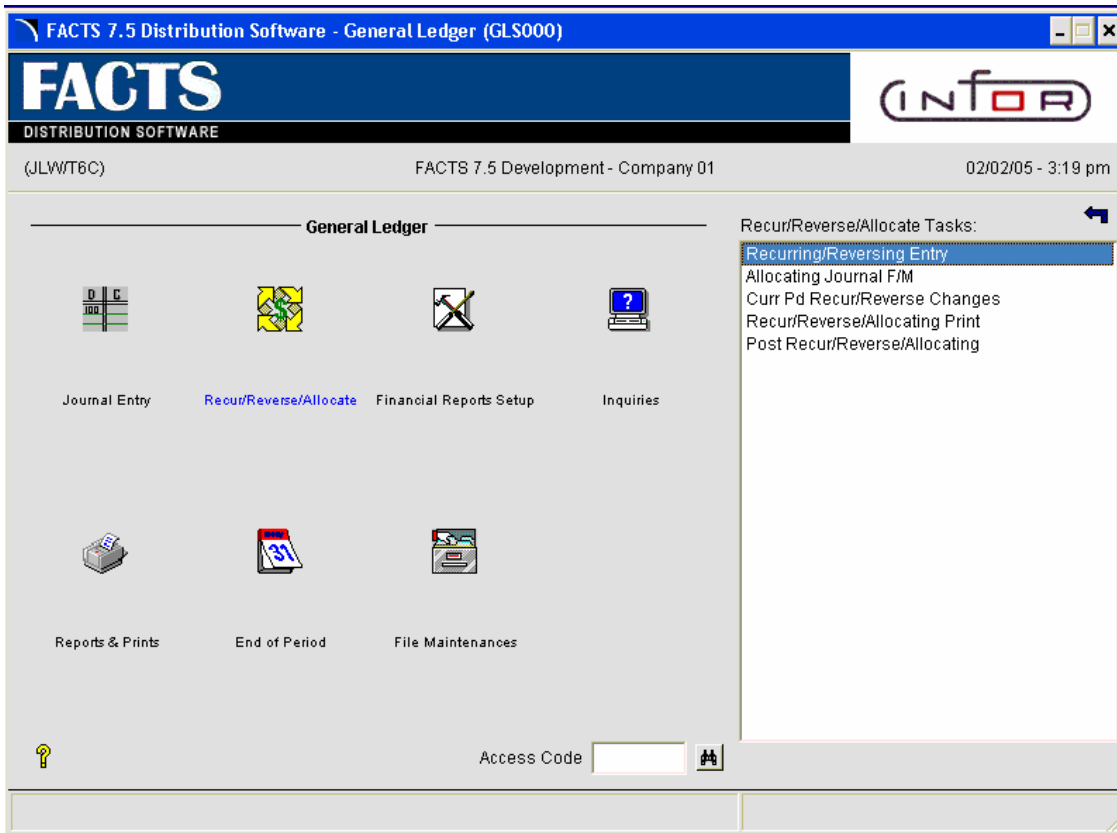
Recurring/Reversing Journal Entry (GLE210)

Function

This program allows the user to enter and maintain recurring and reversing journal entries which post to the journal file on a monthly basis.

The user may set up standard monthly journal entries such as depreciation. This relieves the burden of making the same entry each period. Journal entries may not be ended until debits and credits balance. Therefore, out-of-balance entries are not permitted.

After recurring and reversing entries are entered, the amounts may be changed for the current period through the Current PD Recur/Reverse Changes program. A list may be printed at any time through the Recur/Reverse/Allocating Print program. The journal entry will be posted to the journal file when the Post Recur/Reverse/Allocating entry program is run. It will then be treated like any other journal entry in the journal file.

Recurring entries post each period. Reversing entries are posted in the order they were entered into the recurring/reversing entry file with the offsetting reversing entry posted the following period.

NOTE: For both recurring and reversing entries, once the entry is made, it posts every period the Post Recurring/Reversing/Allocating Entries program is run until the entry is deleted.

User Inputs

The following inputs are involved in entering recurring and reversing journal entries:

1. Journal

Enter a journal number. The entry must be a valid journal number and displays the number and description. CR defaults to the journal number used in the previous entry. F2 allows a search (ref. 6).

2. Entry Number

Enter a number from 800-899 for a recurring entry and an even entry number from 900-998 for a reversing entry. If 900 is entered then the next month the offsetting reversing entry is 901.. Entering a valid entry displays the type of entry (recurring or reversing). F2 allows a search (ref. 6).

3. Header Memo

Enter an optional descriptive memo (up to 40 characters).

This concludes the header portion of the program. After the header record is created, only the header input #3 is accessible through the change header routine. Inputs #1-2 can only be changed by deleting and re-entering the journal entry.

Line numbers (ref. 4)

The line item portion of the program allows entry of up to 999 line-items.

4. Account number

Enter a GL account number. The entry must be a valid GL account number and displays the number and account description. F2 allows a search (ref. 6). F3 ends entries and proceeds to the **prompt-selection input**.

5. Detail Memo

Enter an optional descriptive memo of this account's involvement in the transaction (up to 30 characters).

6. Debit

Enter a positive amount (automatically debit) or negative amount (automatically credit) or CR proceeds to the following input (credit). F2 automatically balances the entry.

7. Credit

Enter an amount and it is automatically a credit amount.

Each time a line is completed (added or changed) the system updates and displays running totals for both debit and credit amounts. Also displayed in the header portion of the screen is the undistributed amount (the difference between the debit and credit running totals). Before the user can end the entry, the entry must be balanced, i.e., the undistributed amount must equal zero.

The **prompt-selection input** allows the user to perform the following functions:

- Changes a line

L - Lists a line

A - Adds a line

D - Deletes a line

F2 - Changes header

F3 - Ends

Technical Notes

The system processes each entry by writing the appropriate records to the recurring journal file (GLRECR).

FILES USED - SMCNTL, GLMSTR, GLALPX

FILES UPDATED - GLRECR

```
┌────────────────────────────────────────────────────────────────────────┐
│  ▓ Recurring/Reversing Entry (GLE210)                       _ □ ✕      │
│  Help                                                                    │
│ ──────────────────────────────────────────────────────────────────────│
│                                                                         │
│  01-Demo Company            RECURRING/REVERSING JOURNAL ENTRY    GLE210 │
│                                                             CP=09/02 SEP │
│  RECURRING ENTRY                                                        │
│                                              UNDISTRIBUTED=         .00  │
│  JOURNAL 2000 Payables                  ENTRY 801                        │
│                                                   DR TOTAL     CR TOTAL  │
│  MEMO Insurance Payments                           375.50       375.50  │
│                                                                         │
│  LN# G/L#            MEMO                           DEBIT       CREDIT   │
│  001 100-01-0       Branch 01                                   240.00  │
│  002 750-01-1       Insurance Expense             240.00                │
│  003 100-02-0       Branch 02                                   135.50  │
│  004 750-02-1       Insurance Expense             135.50                │
│                                                                         │
│                                                                         │
│                                                                         │
│                                                                         │
│                             ┌─────┐ ┌─────┐ ┌────────┐ ┌──────────────┐ │
│                             │ List│ │ Add │ │ Delete │ │ Change Header│ │
│                             └─────┘ └─────┘ └────────┘ └──────────────┘ │
│  LINE # TO CHANGE, L-LIST, A-ADD, D-DELETE, F2-CHANGE HEADER, F3-END ...│
│                                                          ┌─────┐ ┌────┐ │
│                                                          │ End │ │ OK │ │
│                                                          └─────┘ └────┘ │
│                                                                         │
│  ┌────────────────────────────────────────────────────────────────┐   │
│  └────────────────────────────────────────────────────────────────┘   │
└────────────────────────────────────────────────────────────────────────┘
```

How to enter and maintain recurring and reversing journal entries

1. Access this program by choosing General Ledger-->Recurring/Reversing/Allocating --> Recurring/Reversing Journal Entry

2. In the Journal input, enter a journal number. Press F2 to search. Press Enter (CR) to default to the journal number used in the previous entry.

3. In the Entry Number input, enter a number from 800-899 for a recurring entry and an even entry number from 900-998 for a reversing entry. If you enter 900 then the next month the offsetting reversing entry is 901. Entering a valid entry displays the type of entry (recurring or reversing). Press F2 to search.

4. (Optional) In the Header Memo input enter a descriptive memo (up to 40 characters). On automatic journal entries processed by the system, this memo is used to describe where the journal was generated from, i.e., which register and register number.

5. This concludes the header portion of the program. After the header record is created, only the header input #3 is accessible through the change header routine. Inputs #1-2 can only be changed by deleting and re-entering the journal entry.

6. In the Account Number input, enter a GL account number. For valid GL account numbers, the system displays both the number and account description. Press F2 to search.

7. In the Detail Memo input, enter an optional descriptive memo about this account number's involvement in the transaction (up to 30 characters).

 Note that when you enter a line detail memo for the first line, the memo then automatically defaults to each additional line you enter. If you do not want the same memo for each line, you can enter a different memo or press the space bar to clear the memo.

8. In the Debit input, enter a positive amount (automatically debit) or negative amount (automatically credit) or press Enter (CR) to access to the Credit input. Press F2 to automatically balance the entry.

9. In the Credit input, enter an amount and it is automatically a credit amount (negative).

 Each time you complete (add or change) a line, the system updates and displays running totals for both debit and credit amounts. In the header portion of the screen, the system also displays the undistributed amount (the difference between the debit and credit running totals). Before you can end the entry, the entry must be balanced, i.e., the undistributed amount must equal zero.

10. Press F3 to end the entry process and proceed to the prompt-selection input. The prompt-selection input allows you to perform the following functions:

    #   -   Changes a line

    L   -   Lists a line

A   -   Adds a line

D   -   Deletes a line

F2   -   Changes header

After the header record is created, only the header input #3 is accessible through the change header routine. Inputs in steps 2-3 can only be changed by deleting and re-entering the journal entry.

F3   -   Ends

11. To exit, press F4 until the system returns you to the menu system.

Allocating Journal F/M (GLF210)

Function

This program allows the user to create and maintain allocating journal entries.

Allocating journal entries allow precise control over posting GL accounts. The user is able to take percentages of (up to 6) GL accounts and reallocate that amount over (up to 9) other GL accounts within the **same** journal.

For example, if the user wants to break the phone bill down for departments, the GL phone costs account number(s) (50000-local carrier and 50500-WATS line) would be entered under the **from** accounts. The GL phone costs numbers for each department would be entered under the **to** accounts (50010-sales and 50020-production). The user would then enter the percentage of the total of the **from** accounts to be allocated to each particular **to** account. For instance, sales (department 10) might get 70% of the phone costs because of its phone intensiveness, where production (department 20) might only get 30% of the total costs.

The entry number of an allocating journal entry must be from 700-799. The percentage of the **to** accounts must equal 100%.

Note: This program will only allocate amounts posted to the **from** accounts in the journal you entered in input #1. For example, you post all of your AP accounts to a corporate AP account, 310-00-0. You then post to two branch AP accounts, 310-01-0 and 310-02-0, using an allocating entry. If you post to the corporate AP account in both journal 2000 and 6000, and only enter an allocating journal entry for journal 6000, only those posting to the corporate account in journal 6000 will be posted to the branch accounts. The postings to the corporate account in journal 2000 will remain where they are.

Printing allocating entries may be performed through the Recur/Reverse/Allocating Print program. The entries are then posted in the Post Recur/Reverse/Allocating program.

User Inputs

 The following inputs are involved in entering an allocating journal entry:

*1. Journal

Enter a journal number. The entry must be a valid journal number and displays the number and description. CR defaults to the journal number used in the previous entry. F2 allows a search (ref. 6).

*2. Entry Number

Enter the allocating entry number from 700-799. F2 allows a search (ref. 6). F3 displays the first record for the selected journal number.

3. Header Memo

Enter an optional descriptive memo (up to 40 characters).

Inputs #4-5 are where the **from** GL account numbers to be allocated from are entered. Up to six accounts may be entered.

From GL Account #

Enter the GL account number to allocate from. The entry must be a valid account number. F2 allows a search (ref. 6). F3 ends the entries after the first account number is entered.

Percent (%)

Enter the percentage of the account number to allocate from (0-100.0).

Inputs #6-7 are where the **to** GL account numbers to be allocated to are entered. Up to nine accounts may be entered.

To GL Account #

Enter the GL account number to allocate to. The entry must be a valid account number. F2 allows a search (ref. 6). F3 ends the entries after the first account number is entered.

Percent (%)

Enter the percentage of the total of the **from** accounts to allocate to this account number (0-100.0). The allocating to total percentage is displayed at the bottom right of the screen. The total percentage to allocate must be 100%.

Technical Notes

The system writes each record to the GL allocating file (GLALOC).

FILES USED - SMCNTL, GLMSTR, GLALPX

FILES UPDATED - GLALOC

```
 Allocating Journal F/M (GLF210)                                    _ □ ×

 Help


01-FACTS 7.5 Development          ALLOCATING JOURNAL F/M              GLF210

 *. JOURNAL 6000 Expense
 *. ENTRY   700
 3. MEMO    Allocation of Misc Admin expense to Dept

    ---------------FROM-------------     ----------------TO----------------
    G/L#         DESCRIPTION   PCT       G/L#         DESCRIPTION     PCT
 4. 630-01-1     Miscellaneou 100.0% 10. 630-01-1     Miscellaneou   41.0%
 5.                                  11. 630-01-2     Miscellaneou   12.0%
 6.                                  12. 630-02-1     Miscellaneou   40.0%
 7.                                  13. 630-02-2     Miscellaneou    7.0%
 8.                                  14.
 9.                                  15.
                                     16.
                                     17.
                                     18.
                                                                    -----
                                                                    100.0%



 LINE # TO CHANGE (F2-CONTINUED), CR-NEXT, D-DELETE, F4-NEW ENTRY ..

```

How to enter and maintain allocating journal entries

1. Access this program by choosing General Ledger-->Recurring/Reversing/Allocating --> Recurring/Allocating Journal Entry

2. In the Journal input, enter a journal number. Press F2 to search. Press Enter (CR) to default to the journal number used in the previous entry.

3. In the Entry Number input, enter a number from 800-899 for a recurring entry and an even entry number from 900-998 for a reversing entry. If you enter 900 then the next month the offsetting reversing entry is 901. Entering a valid entry displays the type of entry (recurring or reversing). Press F2 to search.

4. (Optional) In the Header Memo input, enter a descriptive memo (up to 40 characters). On automatic journal entries processed by the system, this memo is used to describe where the journal was generated from, i.e., which register and register number.

5. This concludes the header portion of the program. After the header record is created, only the header input #3 is accessible through the change header routine. Inputs #1-2 can only be changed by deleting and re-entering the journal entry.

6. In the From GL Account # input, enter the GL account numbers to be allocated from. You can enter up to six accounts. Press F2 to search. Press F3 to end the entry process after you enter the first account number.

7. In the Percent (%) input, enter the percentage of the account number to allocate from (0-100.0).

8. In the To GL Account # input, enter the GL account numbers to be allocated to. You can enter up to six accounts. Press F2 to search. You can enter up to nine accounts.

9. In the Percent (%) input, enter the percentage of the total of the from accounts to allocate to this account number (0-100.0). The system displays the allocating to total percentage in the bottom right portion of the screen. The total percentage to allocate must be 100%.

10. When you have finished entering account numbers, press F3 to end the entry process after you enter the first account number.

11. To exit, press F4 until the system returns you to the menu system.

Current Pd Recur/Reverse Changes (GLE220)

Function

This program allows the user to change the transaction amounts and memos of any recurring or reversing entry for the current period. If the current amount has not been changed, it is equal to the standard amount (amount originally set up in the Recurring/Reversing Entry).

Only transaction amounts and memos may be changed. Transaction amounts are reset to the standard amounts after posting. Memos are not reset.

Journal entries may not be ended until debits and credits balance; therefore, out-of-balance entries are not permitted.

User Inputs

The following inputs are involved in displaying and/or changing a recurring/reversing entry:

1. Journal

Enter a journal number. The entry must be a valid journal number and displays the number and description. CR defaults to the journal number used in the previous correction. F2 allows a search (ref. 6). F3 displays the next recurring/reversing journal entry on file.

2. Entry Number

Enter a number from 800-899 for a recurring entry and an even number from 900-998 for a reversing entry. Entering a valid entry displays the type of entry (recurring or reversing) and the journal entry on the screen. F2 allows a search (ref. 6).

3. Header Memo

Enter an optional descriptive memo (up to 40 characters). During correction, only input #3 can be changed.

4. Detail Memo

Enter an optional descriptive memo of this account's involvement in the transaction (up to 30 characters).

5. Debit

Enter a positive amount (automatically debit) or negative amount (automatically credit) or CR proceeds to the following input (credit). F2 automatically balances the entry.

6. Credit

Enter an amount and it is automatically a credit amount.

Each time a line is completed (added or changed) the system updates and displays running totals for both debit and credit amounts. Also displayed in the header portion of the screen is the undistributed amount (the difference

between the debit and credit running totals). Before the user can end the entry, the entry must be balanced, i.e., the undistributed amount must equal zero.

The **prompt - selection input** allows the user to perform the following functions:

> **#** - Changes line

The user may only change the transaction amounts or memo line (not account numbers).

> **L** - Lists the lines
>
> **F2** - Changes header memo
>
> **F3** - Ends the entry

Technical Notes

The system processes each entry by writing the appropriate records to the recurring journal file (GLRECR).

FILES USED - GLMSTR

FILES UPDATED - SMCNTL, GLRECR

```
 Curr Pd Recur/Reverse Changes (GLE220)                        _ □ ×
  Help

 01-Demo Company            CURR PD RECURRING/REVERSING CHANGES        GLE220
                                                                 CP=09/02 SEP
 RECURRING ENTRY
                                                  UNDISTRIBUTED=            .00
 JOURNAL 2000 Payables                  ENTRY 001
                                                    DR TOTAL        CR TOTAL
 MEMO Insurance Payments                               375.50          375.50

 LN# G/L#              MEMO                             DEBIT          CREDIT
 001 100-01-0          Branch 01                                      240.00
 002 750-01-1          Insurance Expense            240.00
 003 100-02-0          Branch 02                                      135.50
 004 750-02-1          Insurance Expense            135.50




 LINE # TO CHANGE, L-LIST, F2-CHANGE HEADER, F3-END ...
```

How to change transaction amounts and memos for current period recurring/reversing journal entries

1. Access this program by choosing General Ledger--> Recurring/Reversing/Allocating --> Current Pd Recur/Reverse Changes

2. In the Journal input, enter a journal number. Press Enter (CR) to default to the journal number used in the previous correction. Press F2 to search. Press F3 to display the next recurring/reversing journal entry on file.

3. In the Entry Number input, enter a number from 800-899 for a recurring entry and an even entry number from 900-998 for a reversing entry. If you enter 900 then the next month the offsetting reversing entry is 901. Entering a valid entry displays the type of entry (recurring or reversing). Press F2 to search.

4. (Optional) In the Header Memo input enter a descriptive memo (up to 40 characters). On automatic journal entries processed by the system, this memo is used to describe where the journal was generated from, i.e., which register and register number.

5. This concludes the header portion of the program. After the header record is created, only the header input #3 is accessible through the change header routine. Inputs #1-2 can only be changed by deleting and re-entering the journal entry.

6. In the Account Number input, enter a GL account number. For valid GL account numbers, the system displays both the number and account description. Press F2 to search.

7. In the Detail Memo input, enter an optional descriptive memo about this account number's involvement in the transaction (up to 30 characters).

    Note that when you enter a line detail memo for the first line, the memo then automatically defaults to each additional line you enter.   If you do not want the same memo for each line, you can enter a different memo or press the space bar to clear the memo.

8. In the Debit input, enter a positive amount (automatically debit) or negative amount (automatically credit) or press Enter to access to the Credit input. Press F2 to automatically balance the entry.

9. In the Credit input, enter an amount and it is automatically a credit amount (negative).

    Each time you complete (add or change) a line, the system updates and displays running totals for both debit and credit amounts. In the header portion of the screen, the system also displays the undistributed amount (the difference between the debit and credit running totals). Before you can end the entry, the entry must be balanced, i.e., the undistributed amount must equal zero.

10. Press F3 to end the entry process and proceed to the prompt-selection input. The prompt-selection input allows you to perform the following functions:

    \#   -   Changes a line

         L   -   Lists a line

         A   -   Adds a line

         D   -   Deletes a line

         F2   -   Changes header

         F3   -   Ends

11.   To exit, press F4 until the system returns you to the menu system.

Recurring/Reversing/Allocating Print (GLR210)

Function

This program allows the user to print a listing of all recurring, reversing, and/or allocating journal entries.

This program prints entries made in the Recurring/Reversing Entry program and Allocating Journal F/M program. Entries are printed in journal order, with their corresponding entries in number order.

Report information includes the following: all information originally entered through the entry program and any changes made to the entry. Both current (recurring/reversing) and standard transaction amounts are shown. Journal totals are printed and any out-of-balance conditions are noted beside the respective journal total and entry.

User Inputs

The following inputs are involved in running the Recurring/Reversing/Allocating Print:

1. Entry Type

Enter whether to print **C**-recurring, **V**-reversing, or **A**-allocating entries. CR defaults to ALL.

2. Beginning Journal

Enter the beginning journal number to print. F1 defaults to FIRST. F2 allows a search.

3. Ending Journal

Enter the ending journal to print. F1 defaults to LAST. F2 allows a search. If inputs #2-3 were the same, then inputs #4-5 must be entered; otherwise, they are skipped.

4. Beginning Entry Number

Enter the beginning entry number to print. F1 defaults to FIRST.

5. Ending Entry Number

Enter the ending entry number to print. F1 defaults to LAST.

Technical Notes

Printing proceeds by reading through the recurring journal file (GLRECR) and allocating journal file (GLALOC), and checking for journal entries that meet all criteria entered.

FILES USED - SMCNTL, GLRECR, GLMSTR, GLJRNL, GLJRNX, GLALOC

FILES UPDATED - NONE

```
┌────────────────────────────────────────────────────────────────────────┐
│ ▦ Recur/Reverse/Allocating Print (GLR210)                    ─ □ ✕     │
├────────────────────────────────────────────────────────────────────────┤
│ Template   Print Options                                                 │
│                                                          CP=09/1997 SEP  │
│                                                                          │
│   Entry Type   │C - Recurring  ▼│   Beginning Journal  │         │ ◀┃ ▲▲ First │
│                                     Ending Journal     │         │ ┃▶ ▲▲ Last  │
│                                                                          │
│                                     Beginning Entry #   │  800 │ ◀┃       │
│                                     Ending Entry #       │  899 │ ┃▶       │
│                                                                          │
│   ┌ Template ───────────────┐  ┌ Printer ─────────────┐    ┌──── OK ────┐ │
│     None                        Genicom Line Printer        ┌── Cancel ──┐ │
│                                                                          │
│ │ Reversing, Allocating or All Entry?[C/V/A, Space=All)            │     │
└────────────────────────────────────────────────────────────────────────┘
```

```
┌────────────────────────────────────────────────────────────────────────┐
│ ▦ Recur/Reverse/Allocating Print (GLR210)                    ─ □ ✕     │
├────────────────────────────────────────────────────────────────────────┤
│  Help                                                                    │
│                                                                          │
│ 01-Demo Company        Recur/Reverse/Allocating Print         GLR210     │
│                                                          CP=09/2002 SEP   │
│                                                                          │
│    Entry Type  All           Beginning Journal  First                    │
│                              Ending Journal     Last                     │
│                                                                          │
│                              Beginning Entry #  First                    │
│                              Ending Entry #     Last                     │
│                                                                          │
│                                                                          │
│                                                                          │
│                                                                          │
│                                                                          │
│                                                                          │
│   ─ Template ───────────────    ─ Printer ───────────────                │
│     None                          Print to file                          │
│                                                                          │
│  CR-Run Report, F1-Template, F2-Printer, F3-Change Answers, F4-Exit │     │
│                                                                          │
│   │                                                              │       │
└────────────────────────────────────────────────────────────────────────┘
```

Post Recurring/Reversing/Allocating (GLU210)

Function

This program allows the user to post all recurring and/or reversing entries from the recurring/reversing entry file for the current period and allocating journal entries from the allocating entry file to the journal file.

If recurring/reversing/allocating entries are used, this program should be run prior to printing the final journal print and the General Ledger reports for the period.

Current recurring/reversing transaction amounts are reset to standard amounts after posting. Entries posted appear on the next journal print and Trial Balance/Detail Ledger printed for this period.

CAUTION! Messages are displayed if a fiscal period has been skipped since the last posting, or if posting has already been done for the current period. Reposting overwrites any entries with identical journal and entry numbers.

User Inputs

1. Entry Type

Enter whether to post **C**-recurring, **V**-reversing, or **A**-allocating entries. CR defaults to ALL.

Technical Inputs

Updating proceeds by reading through the recurring entry journal file (GLRECR) and the allocating entry file (GLALOC) to check for entries that meet criteria entered and writing the appropriate records to the journal file for the current period (GLJRNL).

FILES USED - GLRECR, GLALOC

FILES UPDATED - SMCNTL, GLJRNL, GLJRNX

```
┌─────────────────────────────────────────────────────────────────┐
│ 🖳 Post Recur/Reverse/Allocating (GLU210)          _ □ ×        │
│ ┌───┐                                                            │
│ │Help│                                                           │
│ └───┘                                                            │
│                                                                   │
│ 01-Demo Company           POST RECUR/REVERSE/ALLOCATING ENTRIES   GLU210 │
│                                                          CP=09/02 SEP │
│ THIS PROGRAM WILL POST RECURRING, REVERSING, AND/OR ALLOCATING ENTRIES │
│ TO THE JOURNAL FILE.                                              │
│ RECURRING ENTRIES LAST POSTED 09/02 SEP.                          │
│ REVERSING ENTRIES LAST POSTED 09/02 SEP.                          │
│ ALLOCATING ENTRIES LAST POSTED 09/02 SEP.                         │
│                                                                   │
│ ENTRY TYPE |.                                                     │
│                                                                   │
│                                                                   │
│                                                                   │
│                                                                   │
│                                                                   │
│                                                                   │
│ POST RECURRING, REVERSING, ALLOCATING OR ALL ENTRIES? (C/V/A, CR=ALL), F4-END │
│                                                                   │
│ ┌───────────────────────────────────────────────────────────┐   │
│ └───────────────────────────────────────────────────────────┘   │
└─────────────────────────────────────────────────────────────────┘
```

How to post all recurring/reversing/allocating journal entries

1. Access this program by choosing General Ledger-->Recurring/Reversing/Allocating --> Post Recurring/Reversing/Allocating.

2. The system displays messages if a fiscal period has been skipped since the last posting, or if posting has already been done for the current period. Reposting overwrites any entries with identical journal and entry numbers.

3. In the Entry Type input, enter whether to post C-recurring, V-reversing, or A-allocating entries. Press Enter (CR) to default to ALL.

4. Enter YES to continue with the post.

    To abort the post, press F4 until the system returns you to the menu.

5. If you perform the update the system displays processing information in the lower portion of the screen and return you to the menu when the update is compete.

Financial Reports Setup

The Financial Reports Setup menu is where users set up and display their own financial reports (balance sheet, profit and loss and other types).

The user should first examine the various standard report formats that are available to use. These can be viewed in the Report Format F/M. Report formats define the parameters for the report types. They determine the following: the number of periods to use, whether or not to use percentage of base columns, the columns or headings on each report (example: P&L 8 columns with % of base, P&L 6 columns without % of base, etc.), and the mask size (to print up to 15 digits, including negative sign, parentheses, etc.).

Users must set up the layout of each report using their own chart of accounts. This is done in the Report Setup F/M. For example, the layout of the P&L usually prints gross sales, subtracts cost of sales to get net sales and then all expenses are added up and subtracted from net sales to get the net profit or loss. The user must set up each line of the report indicating which GL account number needs to be in each section, where captions and totals should be, when to print memos, which operations to perform on what lines, etc.

To aid in setting up and modifying reports, the Report Setup Layout prints a layout of the report showing what accounts have been used, where totals are, etc.

Reports may also be duplicated by the Duplicate Report Setup program. This saves time when the two reports that have to be set up have only a few minor differences.

Once reports are set up, the user also has to set up the reports to print for various companies, branches and/or departments. This is done in the Report Group F/M. For example, report groups can be set up to print reports for one or multiple companies, selected branches for one or multiple companies, selected departments for one or multiple companies, or selected branches and departments for one or multiple companies. Report groups may also indicate whether to consolidate the selected companies, branches and/or departments. (**Note**: Companies on consolidated financial reports **must** use the same fiscal year.)

The Report Figures F/M displays the records in the report figures file. While printing reports, if totals are to be stored (in order to be recalled for a calculation/comparison on another report, i.e., storing the net profit or loss from the P&L to print later on the balance sheet) the figures are maintained in the report figures file.

Financial reports are usually printed at the end of a period, and as a result the program to print the financial reports is on the End-of-Period menu.
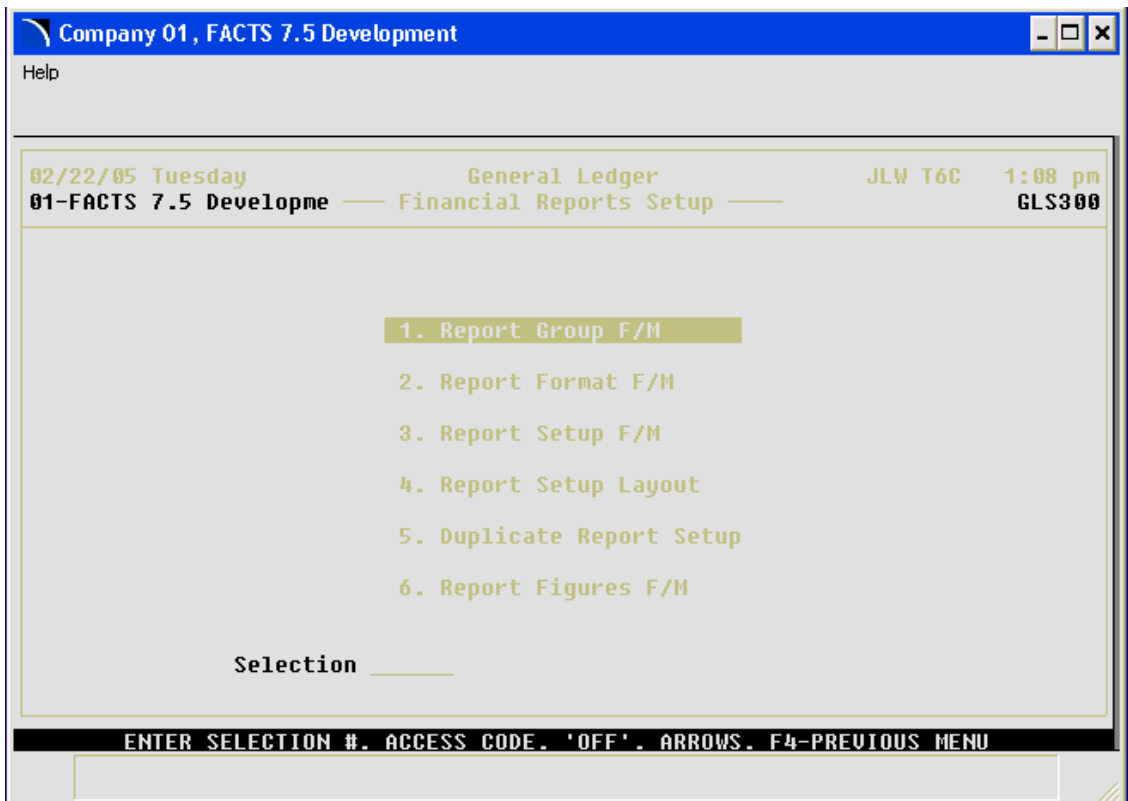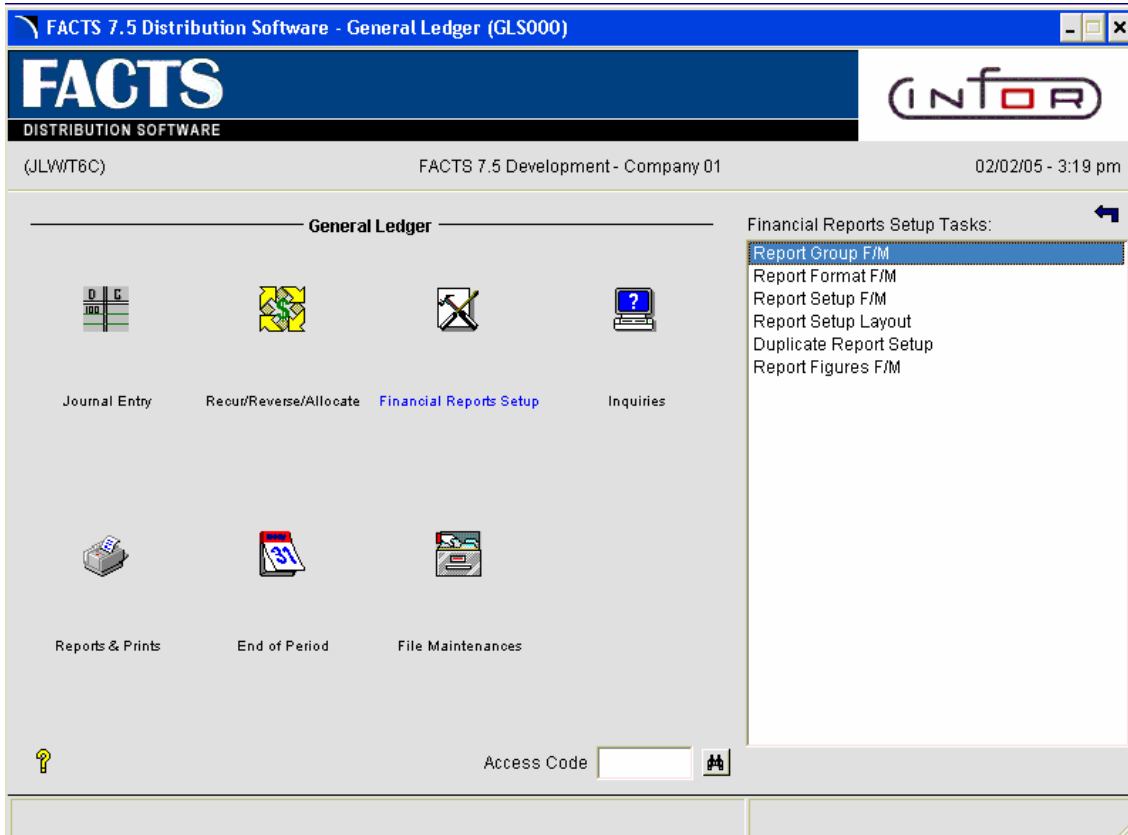
Report Group F/M (GLF310)

Function

This program allows the user to establish and maintain the report groups that determine what groups of GL account numbers appear on the GL financial reports.

A report group is a user-defined, four-character code which references multiple companies, branches and departments. The user has the option to:

- Enter two descriptions to print on the header of the financials.
- Skip up to nine lines after each description.
- Consolidate account balances for companies, branches and/or departments. (**Note**: Companies on consolidated financial reports **must** use the same fiscal year.)
- Enter up to 10 ranges of companies, branches and/or departments to print.

Report groups are used when printing financial reports. An example account number might be 410-00-00 where the **410** is the base account number, -00- is the branch and -**00** is the department. If the company has 2 branches (01 and 02) and 2 departments (01 and 02) then the following account numbers could exist:

    410-01-01
    410-01-02
    410-02-01
    410-02-02

When setting up a financial report, 410-00-00 is entered (not indicating any specific department or branch). The report groups are where the user specifies which companies, departments and branches to print on the financial reports. When printing the financials, the system looks at the report group to determine which account numbers (including branch and department) to print.

Using the example above, if the report group specifies branch 01, departments 01 and 02, the financial report would print the following account numbers:

    410-01-1
    410-01-2

Branch 02's account numbers are not printed because branch 02 was not specified in the report group.

When setting up report group, the user can specify for account type lines (as set in the Report Setup F/M) whether to consolidate for selected companies, branches and/or departments.

Using the previous example of the 410-00-00 account number using branches 01 and 02 and departments 1 and 2 the following account numbers exist:

> 410-01-01 (Branch 01, Department 01)
>
> 410-01-02 (Branch 01, Department 02)
>
> 410-02-01 (Branch 02, Department 01)
>
> 410-02-02 (Branch 02, Department 02)

If printing all branches and all departments and if the departments are to consolidate, the financial report would print the following:

- A total of both departments for branch 01
- A total of both departments for branch 02

The department figures are consolidated into one figure.

User Inputs

The following inputs are involved in creating a report group record:

*. Report Group Code

Enter the report group code (up to 4 characters). F2 allows a search (ref. 6).

2. Group Description 1

Enter the description to be printed (line 3 in the header portion of the financial report) for this group code (up to 30 characters).

3. Group Description 2

Enter the description to be printed (line 4 in the header portion of the financial report) for this group code (up to 30 characters).

4. Lines To Skip

Enter the number of lines to skip on the report after printing the description (0 to 9). CR initially defaults to 0.

5. Consolidate

Enter whether to consolidate for account type lines the selected **C** - companies, **B** - branches and/or **D** - departments. CR initially defaults to NONE or you can click **Null** to select no consolidations.

6. Company

Enter the company or companies your want to consolidate. You can enter specific companies or a range of companies.

➲ To indicate a continuous range, enter the first company and last company separated by a hyphen.

For example, 1-5 consolidates companies 01 through 05.

➲ To indicate specific companies, enter each company number and separate them by commas.

For example, 1,3,5,7 consolidates only 01, 03, 05, and 07..

You can also use a combination of specific commas and hyphens.

For example, 1,3,5,7,9-13 consolidates companies 01, 03, 05, 07, and 09 through 13.

➲   **Shortcuts**. To consolidate all companies in the system, click **ALL** or press F1

To search for existing companies, click **Search** or press F2.

To clear entries from the input, click **Delete** or press F3.

7. Branch

Enter the branch or branches your want to consolidate. You can enter specific branches or a range of branches.

➲ To indicate a continuous range, enter the first branch and last branch separated by a hyphen.

For example, 1-5 consolidates branches 01 through 05.

➲ To indicate specific branches, enter each branch number and separate them by commas.

For example, 1,3,5,7 consolidates only 01, 03, 05, and 07..

You can also use a combination of specific commas and hyphens.

For example, 1,3,5,7,9-13 consolidates branches 01, 03, 05, 07, and 09 through 13.

➲ **Shortcuts**. To consolidate all branches in the system, click **ALL** or press F1

To search for existing branches, click **Search** or press F2.

To clear entries from the input, click **Delete** or press F3.

8. Department

Enter the department or departments your want to consolidate. You can enter specific departments or a range of departments.

➲ To indicate a continuous range, enter the first department and last department separated by a hyphen.

For example, 1-5 consolidates departments 01 through 05.

➲ To indicate specific departments, enter each department number and separate them by commas.

For example, 1,3,5,7 consolidates only 01, 03, 05, and 07..

You can also use a combination of specific commas and hyphens.

For example, 1,3,5,7,9-13 consolidates departments 01, 03, 05, 07, and 09 through 13.

➲   **Shortcuts**. To consolidate all departments in the system, click **ALL** or press F1

To search for existing departments, click **Search** or press F2.

To clear entries from the input, click **Delete** or press F3.

Technical Notes

FILES UPDATED - SMCNTL

```
 _____
|  \ Report Group F/M (GLF310)                                  _ | □ | ✕  |
|_____|
| Help                                                                      |
|_____|
|                                                                           |
| 01-FACTS 7.5 Development        GROUP CODE F/M                      GLF310 |
|                                                                           |
|  *. REPORT GROUP CODE    BR01                                             |
|  2. GROUP DESCRIPTION 1 Atlanta Branch                                    |
|  3.              2                                                        |
|  4. # OF LINES TO SKIP   0                                                |
|  5. CONSOLIDATE         CBD                                               |
|                                                                           |
|     ---COMPANY----          ----BRANCH----         ----DEPARTMENT----    |
|  6. FROM 01  TO 01      16. FROM 01  TO 01     26. FROM 0000  TO 0002     |
|  7. FROM     TO         17. FROM     TO        27. FROM       TO          |
|  8. FROM     TO         18. FROM     TO        28. FROM       TO          |
|  9. FROM     TO         19. FROM     TO        29. FROM       TO          |
| 10. FROM     TO         20. FROM     TO        30. FROM       TO          |
| 11. FROM     TO         21. FROM     TO        31. FROM       TO          |
| 12. FROM     TO         22. FROM     TO        32. FROM       TO          |
| 13. FROM     TO         23. FROM     TO        33. FROM       TO          |
| 14. FROM     TO         24. FROM     TO        34. FROM       TO          |
| 15. FROM     TO         25. FROM     TO        35. FROM       TO          |
|                                                                           |
|                                                                           |
|                                                                           |
| LINE # TO CHANGE (F2-CONTINUED), CR-NEXT, D-DELETE, F4-NEW ENTRY |..      |
|_____|
| |_____| |
|_____|
```

Report Format F/M (GLF320)

Function

This program allows the user to view all financial report formats and their parameters.

These report formats are used when printing financial reports (P&L - Statement of Revenues & Expenditures, Balance Sheet - Statement of Financial Position). These formats represent only the headings and parameters for the financial reports. This includes the number of columns, size of numbers, number of periods, etc.

Users must set up the custom financial reports using their own chart of accounts through the Report Setup F/M program.

These report format numbers correspond with the various report examples in the sample reports. For example, format 20 is the format number for GLR820 - 8-column P&L report. After users have set up a custom financial report using their own GL account numbers, then it may be printed using any of the report formats found in this program.

Information displayed includes report format number, description of the report and its format, paper size needed, whether % of base is needed, number of periods used, and whether commas and/or decimals may be used, as well as a negative sign or parentheses in the print mask for this standard report.

This program serves as an inquiry only; files are never affected.

User Inputs

1. Format Number

Enter the format number (2 digits). The entry must be a valid format number and displays report type, descriptions, # of periods used, % of base, paper size, and print mask. CR defaults to next record. F2 allows a search (ref. 6).

Technical Notes

The program displays the information stored in GLSRPT. Files are never updated.

FILES USED - SMCNTL, GLSRPT

FILES UPDATED - NONE

```
 ⊾ Report Format F/M (GLF320)                                            _ ☐ ✕
  Help

 01-FACTS 7.5 Development          REPORT FORMAT F/M                    GLF320

      FORMAT #      20
      REPORT TYPE   PROFIT & LOSS

      PERIOD AND YEAR-TO-DATE WITH LAST YEAR COMPARISON, % OF BASE
      8 COLUMNS - 4 FIGURES COLUMNS, 4 % OF BASE
      DESCRIPTIONS CENTERED

      PERIODS USED   24 - MAXIMUM # OF PERIODS PRIOR TO SELECTED PERIOD REQUIRED
      USE % OF BASE  YES
      REPORT WIDTH   130 COLUMNS - REQUIRES FULL WIDTH PAPER
      MASK LENGTH    15 - MAY USE COMMAS OR DECIMALS; NOT BOTH




 CR-NEXT RECORD, F4-ENTER FORMAT # ..
```

Report Setup F/M (GLF330)

Function

This program allows the user to create custom GL financial reports (such as profit and loss statements or balance sheets) according to their own specifications.

This is accomplished by creating a record in the custom report file for every line to be printed on the GL report. Each report contains parameters which tell the report how to print. There are two steps to creating a custom report. The first step is creating the header record, the second step is creating each line.

To create a custom report, first enter general information about the report; for example, should the header be reprinted on every page, if the figure is a negative, should the minus sign appear before or after the figure or should the figure appear in parentheses, etc. Second, enter each line, one by one, determining what each line type is and what should appear on each line. As each line type is determined, the corresponding set of inputs appears on the screen.

User Inputs

The following inputs are involved in creating the report header record:

1. Report Name

Enter a report name (up to 4 characters). The name selected is entirely up to the user. For example, a profit and loss report could be P&L1 and a balance sheet could be BAL1. F2 allows a search (ref. 6).

2. Report Type

Enter whether the report type is **B**-balance sheet, **P**-profit and loss, or **O**-other custom report such as a chart of accounts. CR defaults to B. This indicates the specific type of description that you are setting up (**B** prints Statement of Financial Position in description 1, **P** prints Statement of Revenues and Expenditures in description 1).

3. Report Description 2

Enter a report description (up to 50 characters). This description is printed as the second description in the header portion of the report following the standard name (see input #2).

4. # Lines To Skip

Enter the number of lines to skip after the description (0-9). CR initially defaults to 0.

5. Reprint Header

Enter **N** or **Y** to indicate whether the header portion of the report is to be printed on subsequent pages of the report. CR initially defaults to N.

6. Use Commas

Enter **N** or **Y** to indicate whether commas are to be inserted into report figures. CR initially defaults to N.

7. Whole Numbers

Enter **N** or **Y** to indicate whether only whole numbers are to be printed. This does not affect calculations. CR initially defaults to N.

8. Minus Sign

Enter whether the minus sign is to be printed **B**-before figures, **A**-after figures, or **P**-negative numbers print inside parentheses. CR initially defaults to P.

9. Def % Base Line

Enter the line number of the report which is to be the default % of base for the detail records or report lines. The figures of this line are considered the default base line figures. CR initially defaults to 0000, telling the system that there is no default % of base line for this report.

10. Prompt-Selection Input

After the header is created, enter CR to bring that report header up onto the screen. The user then has the following selections:

> **#** - Line to change
>
> **D** - Deletes
>
> **CR** -   Next report header
>
> **F3** - Line headers
>
> **F4** - New entry

 The following inputs are involved in creating a line header record:

11. Line Number

If F3 - line headers was entered in input #10, enter the line number (sequence of print on report). F2 increments the last line number used by 10. (Incrementing by one would not allow insertions of additional line numbers at a later date.)

12. Line Type

Enter the line type. CR defaults to C.

C - Caption. A caption line prints the description entered below. This does not affect any figures. See caption inputs.

A - Account. An account line prints a range of accounts. For each account the description and the appropriate figures from that account record are printed. It adds to the total group entered. See account inputs.

T - Total. A total line prints a total group, description, and performs calculations based on the parameters entered. See total inputs.

F - File. A file line retrieves and optionally prints figures from a total line in the same or another report which have been retained in the GL figures file for this purpose. A description entered is also printed. See file inputs.

H - Header. A header line prints the figures for a group of accounts, a description, and adds to the total group entered. The accounts to be included are entered when the header line is being created. See header inputs.

M - Memo. A memo line prints a memo of up to 70 characters in length. Memos are always left justified and never affect any figures. See memo inputs.

O - Operation. An operation line prints the results of mathematical operations performed on two lines or a single line and a constant. See operation inputs.

Caption

1. Caption 1

Enter the first caption (up to 30 characters).

2. Caption 2

Enter the second caption (up to 30 characters). CR skips the entry and does not print a blank caption 2 on the report.

3. Lines to skip

Enter the number of lines to skip after printing the caption (0-9). CR initially defaults to 0.

4. Center Caption

Enter **Y** or **N** to indicate whether to center the caption on the page. CR initially defaults to Y.

Account

You can determine an account range as a subset of the accounts delimited by the report group codes. You are able to specify a subset of those accounts, by entering a beginning branch and department in the **from** account, and an ending branch and department in the **to** account. The financial report will only pick up the accounts between the range of **from** and **to** accounts out of those selected by the group codes.

In entering an account the user will have to enter the base account and the beginning branch and department to run for. For example:

From: 4100-02-2300 (acct 4100, branch 02 and department 300)

To: 5000-02-600 (acct 5000, branch 02 and department 600)

If this entry is run for Group Code ALL, it will pick up all combinations of accounts 4100-5000 for ONLY branch 02 and departments 300-600. If the group code does not include branch 02, then nothing will print. If the group code only includes departments 300-500, then only those will be picked up. The relationship here is that the group codes create a subset from all accounts in all companies, and now the user will be able to run the reports for a subset of those accounts.

1. From Account Number

Enter the first GL account number to print. F2 allows a search (ref. 6).

Enter the first GL account number to print. F2 allows a search (ref. 6).

2. To Account Number

Enter the last GL account number to print. CR defaults to the entry in input #1. If the user enters the same account number in inputs #1-2, that account number is printed on the report. If the user enters a range of account numbers, the system prints each account number within the range individually on the report (depending on whether accounts are consolidated as determined by the report group). A range may be entered to reduce the number of lines in setting up the report. F2 allows a search (ref. 5).

3. Lines To Skip

Enter the number of lines to skip after printing the account number(s) (0-9). CR initially defaults to 0.

4. % of Base Line Number

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If **0000** is entered, the system does not print the percentage of base in the column for this line on the report. CR initially defaults to the default % of base line in the header portion.

5. Sign Reversal

Enter **N** or **Y** to indicate whether the sign of the figure is to be reversed (i.e., negative is made positive, positive is made negative). An example is printing sales on a P&L report. Sales is usually a credit (-) figure. However, the user usually wishes sales to appear as a positive figure on the P&L so the figure should be reversed. CR initially defaults to N.

6. To Total Group

Enter the total group to add the figure to (0-8). CR initially defaults to 0, and the figure is not added to any total group. A total group is an accumulation of figures from selected lines. For example, if total group 1 is entered, the amount for this line is added to the amount (if any) already accumulated in that total group and is reflected when total group 1 is printed (total lines print total groups).

7. Print On Report

Enter **Y** or **N** to indicate whether to print the accounts on the report. CR initially defaults to Y.

Total

1. Description 1

Enter the first description (up to 30 characters).

2. Description 2

Enter the second description (up to 30 characters).

3. Lines To Skip

Enter the number of lines to skip after printing the caption (0-9). CR initially defaults to 0.

4. % Of Base Line Number

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If **0000** is entered the system does not print the percentage of base in the column for this line on the report. CR initially defaults to the default % of base line in the header portion.

5. Total To Print

Enter the total group to print (1-9). CR initially defaults to 1.

6. Roll Total

Enter whether to roll the total to the next higher total group by **+**-positive, **--**-negative, *****-multiplied, **/**-divided or **N**-not rolled. CR defaults to +. Example, if a - is entered, the total group printed is subtracted from the next higher total group.

7. Clear Total

Enter **Y** or **N** to indicate whether the total is to be cleared (i.e., set to 0) after it is printed. CR initially defaults to Y. An example is printing a subtotal, rolling it to the next higher group and then clearing it so that it may be used for another subtotal.

8. Write To File

Enter **N** or **Y** to indicate whether to write the figures in the selected line to the figures file. CR initially defaults to N. An example is writing the net profit or loss to the figures file to be retrieved later to print on the balance sheet.

9. Print On Report

Enter **Y** or **N** to indicate whether to print the total on the report. CR initially defaults to Y.

File

1. Description 1

Enter the first description (up to 30 characters).

2. Description 2

Enter the second description (up to 30 characters).

3. Lines To Skip

Enter the number of lines to skip after printing the caption (0-9). CR initially defaults to 0.

4. % Of Base Line Number

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and

any percentage calculations are a percentage of these figures. If **0000** is entered, the system does not print the percentage of base in the column for this line on the report. CR initially defaults to the default % of base line in the header portion.

5. Sign Reversal

Enter **Y** or **N** to indicate whether the sign of the figure is to be reversed (i.e., negative is made positive, positive is made negative). CR initially defaults to N. An example is printing sales on a P&L report. Sales is usually a credit (-) figure. However, the user usually prefers that sales appear as a positive figure on the P&L so the figure should be reversed.

6. To Total Group

Enter the total group to add the figure to (0-8). CR initially defaults to 0, and the figure is not added to any total group. A total group is an accumulation of figures from selected lines. For example, if total group 1 is entered, the amount for this line is added to the amount (if any) already accumulated in that total group and is reflected when total group 1 is printed (total lines print total groups).

8. Report Group

Enter the report group under which the figures are to be retrieved. CR initially defaults to SAME indicating that the same report group that stored the figure will use it. F2 allows a search (ref. 6).

9. Report Name

Enter the report name from which the figures are to be retrieved. The entry must be a valid report name.

10. Report Format

Enter the standard report name from which the figures are to be retrieved. If SM is entered then the figures will come from the same report.

11. Line Number

Enter the line number of the report which wrote the figure to the file.

12. Columns

Enter the column number(s) of the figures which are to be retrieved. An example is, if the report that wrote the figures to the file has eight columns and only one figure is needed on this report, enter the column number of the desired figure.

13. Print On Report

Enter Y or N to indicate whether to print the line on the report. CR initially defaults to Y.

HEADER

1. Description 1

Enter the first description (up to 30 characters).

2. Description 2

Enter the second description (up to 30 characters).

3. Lines To Skip

Enter the number of lines to skip after printing the caption (0-9). CR initially defaults to 0.

4. % Of Base Line Number

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If **0000** is entered, the system does not print the percentage of base in the column for this line on the report. CR initially defaults to the default % of base line in the header portion.

5. Sign Reversal

Enter **N** or **Y** to indicate whether the sign of the figure is to be reversed (i.e., negative is made positive, positive is made negative). CR initially defaults to N. An example is printing sales on a P&L report. Sales is usually a credit (-) figure. However, the user usually prefers sales to appear as a positive figure on the P & L so, the figure should be reversed.

6. To Total Group

Enter the total group to add the figure to (0-8). CR initially defaults to 0, and the figure is not added to any total group. A total group is an accumulation of figures from selected lines. For example, if total group 1 is entered, the amount for this line is added to the amount (if any) already accumulated in that total group and is reflected when total group 1 is printed (total lines print total groups).. Inputs #7-8 are used if a range is used in the header.

7. From Account

Enter the first GL account number to be used in the header. F2 allows a search (ref. 6). F3 skips range for header portion.

8. To Account

Enter the last GL account number to be used in the header. F2 allows a search (ref. 6).

9. Print On Report

Enter Y or N to indicate whether to print the figures on the report. CR initially defaults to Y.

This concludes the header portion of the header line. After the header record is created, all header inputs are accessible through the change header routine.

Line numbers (ref. 4).

10. GL Account Number

Enter the GL account number if needed. F2 allows a search. (ref. 6).

11. Add/Subtract

Enter whether to **A**-add or **S**-subtract the figure from the header total. CR initially defaults to A. An example of subtracting from the total might be where you have selected to print a range of account numbers and perhaps one account within that list should not be included in the header total.

12. Basis

This input is initially skipped and set to header range. To access and change, press F4. This input is used for branch and department insertion into the GL account number entered in input #10. Enter either the company number for only the specific G/L#, (this would be used if the range was skipped and you want to print a specific G/L #), press CR to default to the header range, i.e., insert the branch and department as determined by the range of accounts in the header portion, (see the first paragraph in the ACCOUNT inputs) or press F3 to insert the branch and department based on the group code.

Upon completion of the entries the user proceeds to the **prompt-selection input.**

> **#** - Changes the line number
>
> **L** - Lists the account numbers
>
> **A** - Adds new account numbers
>
> **D** - Deletes the entry
>
> **F2** - Changes the header (inputs #1-9)
>
> **F3** - Ends the entry

Memo

1. Memo

Enter a memo of up to 70 characters to print.

2. Lines To Skip

Enter the number of lines to skip after printing the memo (0-9). CR initially defaults to 0.

Operation

1. Description 1

Enter the first description (up to 30 characters).

2. Description 2

Enter the second description (up to 30 characters).

3. Lines to skip

Enter the number of lines to skip after printing the second description (0-9). CR initially defaults to 0.

4. % Of Base Line Number

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If **0000** is entered,

the system does not print the percentage of base in the column for this line on the report. CR initially defaults to the default % of base line in the header portion.

5. Sign Reversal

Enter **N** or **Y** to indicate whether the sign of the figure is to be reversed (i.e., negative is made positive, positive is made negative). CR initially defaults to N. An example is printing sales on a P&L report. Sales is usually a credit (-) figure. However, the user usually prefers sales to appear as a positive figure on the P&L so the figure should be reversed.

6. Constant/Line 1

Enter a constant value or line number to perform an operation on. If a line number is entered it must be a line that appears ahead of this operation line on the report (must have lower line number). To enter a constant value, enter a number between -9.9 and 99.9 with the decimal.

7. Operation

Enter a mathematical operation (**/** - division, ***** - multiplication, **+** - addition, or **-** - subtraction) to be performed on the constant value or line number of input #6 by the constant value or line number in input #8. (Cannot divide by zero.) CR initially defaults to /-division.

8. Constant/Line 2

Enter a constant value or line number to perform an operation on. If a line number is entered it must be a line that appears ahead of this operation line on the report (must have lower line number). To enter a constant value, enter a number between -9.9 and 99.9 with the decimal.

9. Print On Report

Enter **Y** or **N** to indicate whether to print the figures on the report. CR initially defaults to Y.

As the constants/lines are entered they are displayed in the order of the operation to be performed on/by. For example, if the reports call for the gross margin (on line 0200) to be divided by sales (on line 0250), then enter line 200 for input #6, / for input #7, and line 250 for input #8. The screen then displays line # 0200 divided by line # 0250.

Technical Notes

A record is written to the custom report file (GLCRPT) upon completion of the header and each line. This program uses 9 overlays (each line type in its own program) and moves between them through the line type.

FILES USED - SMCNTL, GLSRPT, GLMSTR, GLALPX

FILES UPDATED - GLCRPT

```
Report Setup F/M (GLF330)                                    _ □ ×

Help


01-FACTS 7.5 Development      REPORT SETUP F/M              GLF330

 *. REPORT NAME      BAL1
 2. REPORT TYPE      B
 3. DESCRIPTION 2    All Balance Sheet Accounts
 4. # LINES TO SKIP  1
 5. REPRINT HEADER   N
 6. USE COMMAS       Y
 7. WHOLE NUMBERS    N
 8. MINUS SIGN       P
 9. DEF % BASE LINE  NONE









LINE # TO CHANGE (F2-CONTINUED), D-DELETE,
CR-NEXT REPORT HEADER, F3-LINE HEADERS, F4-NEW ENTRY ..

```

Report Setup Layout (GLR310)

Function

This program allows the user to obtain report layouts of any financial reports on file.

This program prints according to data created through the Report Setup F/M, and is a printout of all information included in the financial report records for a given financial report. It may be used to make corrections and changes to reports set up by the user in the Report Setup F/M program.

User Inputs

The following inputs are involved in printing report layouts:

1. **Beginning Report**

Enter the beginning report to print (up to 4 characters). F1 defaults to FIRST. F2 allows a search.

2. **Ending Report**

Enter the ending report to print (up to 4 characters). F1 defaults to LAST. F2 allows a search.

3. **Report Type**

Enter whether to print **B**-balance sheet, **P**-P&L or **O**-other report types. CR defaults to ALL.

Technical Notes

Printing proceeds by reading through the custom report file (GLCRPT) and checking for those reports set up by the user that meet all criteria entered.

FILES USED - SMCNTL, GLCRPT, GLMSTR

FILES UPDATED – NONE

Report Setup Layout (GLR310)

Template Print Options

Beginning Report [____] |◀| |🔍| First
Ending Report [____] |▶| |🔍| Last
Report Type [B - Balance Sheet ▼]

— Template —————————— — Printer ——————————
None   Genicom Line Printer

[OK]
[Cancel]

Enter Beginning Report Name to Print, F1-First, F2-Search

Report Setup Layout (GLR310)

Help

```
01-FACTS 7.5 Development        Report Setup Layout                    GLR310

Beginning Report  First
Ending Report     Last

Report Type  All
```

— Template ——————————   — Printer ——————————
None   WindX Laser

CR-Run Report, F1-Template, F2-Printer, F3-Change Answers, F4-Exit .

Duplicate Report Setup (GLU310)

Function

This program allows the user to duplicate a GL financial report.

This program is useful when the user wants to set up a new financial report that is very similar to a report that has already been set up. Instead of creating an entirely new report, the user may duplicate the original report and then make modifications to the new report.

All records for a given financial report are duplicated under a new financial report name.

User Inputs

The following inputs are involved in creating a report by duplication:

1. From Report Name

Enter the report that is to be copied from (up to 4 characters). This must be a custom financial report name currently on file.

2. To Report Name

Enter the name of the report to be created (up to 4 characters). This report cannot be on file.

3. Description 2

Enter description 2 of the new report (up to 50 characters). CR defaults to the same description 2 from the report being duplicated (input #1).

Technical Notes

The system reads from GLCRPT and writes each record out with a new key to GLCRPT.

FILES USED - SMCNTL

FILES UPDATED - GLCRPT

Duplicate Report Setup (GLU310)

Help

01-Demo Company   DUPLICATE REPORT SETUP   GLU310

FROM REPORT NAME P&L.

TO REPORT NAME

DESCRIPTION 2

ENTER REPORT NAME TO COPY FROM, F4-END

Report Figures F/M (GLF340)

Function

This program allows the user to create and maintain records in the GL financial reports figures file.

Financial report figure records are generally created as determined by the user during the printing of GL reports for use on subsequent financial reports. It is occasionally necessary to modify the figures for proper reporting on the subsequent report.

For example, at the end of the profit and loss report, the net profit or loss is calculated and printed. This figure is later used in printing the balance sheet, so at the time of the P&L printing, the net profit or loss may be written to a file (this figures file). On the balance sheet this net profit or loss is printed after retrieving the figure from this file. If the figure needs to be modified before printing on the balance sheet it may be done so through this program.

Financial report figure records are created through the printing of financial reports. Records are removed during the End-of-Period Update.

User Inputs

The following inputs are involved in creating financial report figure records:

1. Group Code

Enter the GL group code (up to 4 characters). The entry must be a valid code. Select the search button or press F2 to search existing group codes. (ref. 6)

2. Report Name

Enter the financial report name (up to 4 characters). The entry must be a valid report name. Select the search button or press F2 to search existing report names. (ref. 6).

3. Report Format

Enter the report format (2 characters). The entry must be a valid report format. CR defaults to the format of the record just entered. (No default initially.) Select the search button or press F2 to search existing report formats. (ref. 6).

4. Line Number

Enter the line number of the financial report (0-9999) that was written out to this file by the system. CR defaults to 0000.

5. Period

Enter the GL period (ref. 5). CR defaults to the current period.

6. Figures For Columns

For each input #6-17, enter the report figure (+/- 9999999999.99).

Technical Notes

FILES USED - SMCNTL, GLCRPT, GLSRPT

FILES UPDATED - GLFIGS

CHAPTER 5

Inquiries

The GL inquiry programs display the following on the screen: all information stored for each General Ledger account number, journal entries for the current and next general ledger period, and all past journal entries stored in the yearly journal file.

The Account Inquiry displays information on account numbers and lists summary activity, journal entries in the current or next GL period, account balances, budget balances and yearly journal entries. Each current and next period journal entry may be displayed through the Journal Inquiry, and historical journal entries may be displayed through the Yearly Journal view of the Account Inquiry and Journal Inquiry programs.
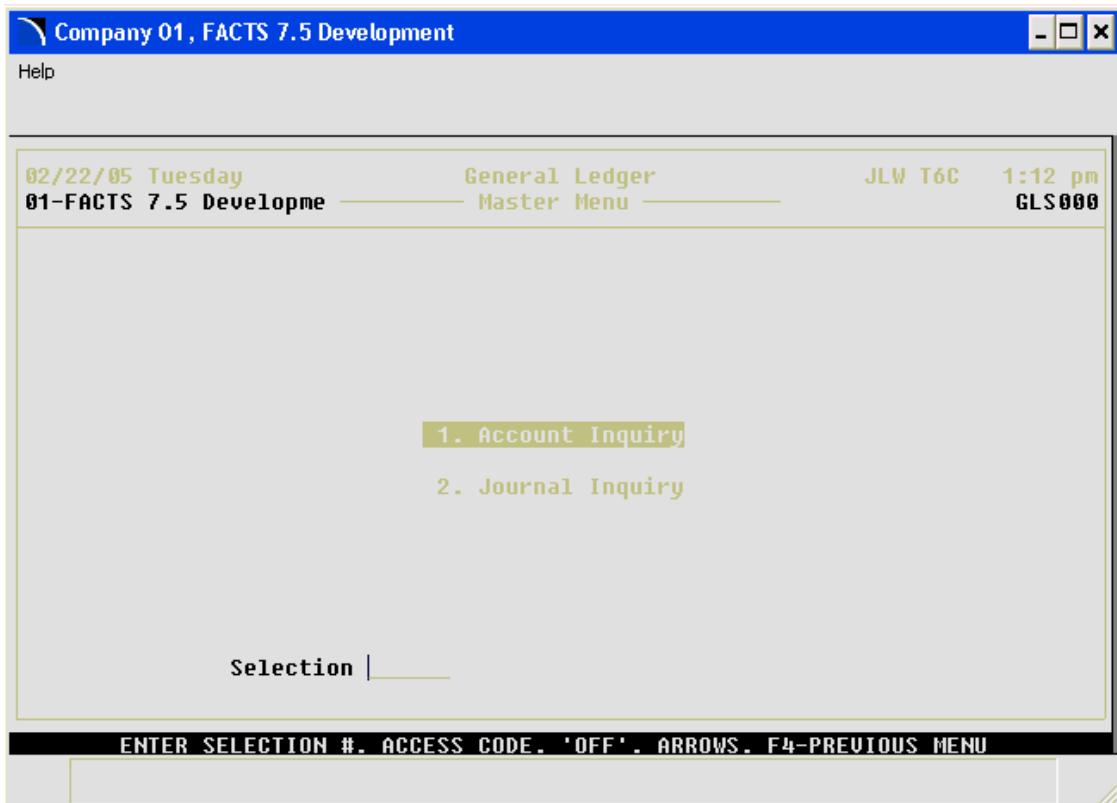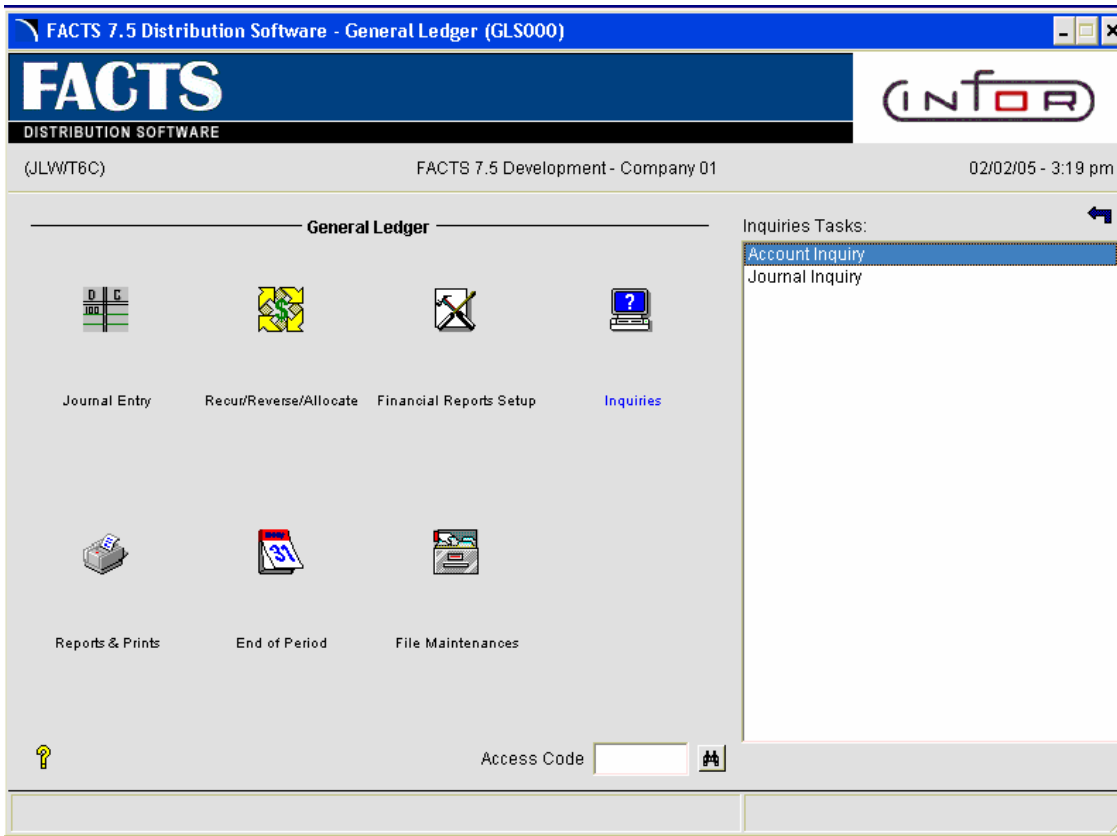
Account Inquiry (GLI610)

Function

This program allows the user to display the following information about any
GL account number for the current, next, or 26 previous General Ledger
periods.

- Summary Activity
- Journal Entries
- Account Balances
- Budget Balances
- Yearly Journal History

You can select the icon if you want to limit the number of records that appear in the inquiry
browser. You can also choose Options→Filter Values.

Sync Feature

Sync is a method of connecting the entry programs with information displayed in customer, item and
vendor inquiries. It is a helpful feature because it enables you to get real-time information such as
customer balances, vendor balances and warehouse quantities, while you are working in entry
programs.

You can select the icon to change or update the information displayed in this inquiry. When
you use the Sync feature, the icon display changes to . Use this display to note whether your
inquiry is in Sync mode.

Inquiries are synchronized on a per user basis. In other words, if you are signed on to FACTS in one
window with one name and signed on in another window with another name, it will appear as if the
Sync function is not working.

➲   For more information about inquiry features, such as Sync, filters and
preferences, see **Using FACTS**.

To view account information:

1. Enter the account number for which you want to view information.

Select filters if you want to limit the number of records that appear in the
inquiry browser. In GUI, choose *Options→Filter Values.* In character, press **F1**.

Use the up and down arrow keys or the Page Down and Page Up keys to scroll
through the displayed list of vendors. Graphical users can also use the vertical
scroll bar.

➲   The **Go to** input is case sensitive. This means that if you enter *v100* to
lookup a vendor number when someone entered it as *V100*, the customer
record you are looking for will not appear in the browser.

Press **F2** or the icon to search for an account number.

2.   **Enter the period from which you want to start viewing information.**

Graphical users: Choose *Options→Filter Views.*

Character users: Press F10 and choose *Options→Filter Views*.

In the window or popup box, press **F1** to enter the current period. Press **F2** to enter the last period, meaning the previous period.

The information that displays in the view area starts from the period you entered and runs through the current and next period.

➲   In the Yearly Journal view, if the system doesn't find a journal number for the specified period, the inquiry shows instead either journal numbers for the next available period or the next available journal number in the period specified.

3.   **Select a view.**

Graphical users: Choose a view from the *View* menu or select one from the view bar.

Character users: Use the right and left arrow keys to select a view from the view bar or press **F10-Menus**, select *View* and choose view option from the menu.

View descriptions

Account Balance	Displays the ending account balances for each period.
Budget Balances	Displays the budget balances for each period. Budgets display up to 1 year in advance (FP = Future period, CP = Current period, LP = Last period, PP = Prior period).
Journal Entries	Displays journal entries including the period, journal number, entry number, entry date, amount and memo (the line-item's memo is displayed, however, if there is no line-item memo, the header memo is displayed and indented 2 characters).
Summary Activity	Displays summary activity by period. The period is listed first, followed by its beginning balance, activity, ending balance, budget and budget %.
Yearly Journals	Use the Yearly Journals view of Account Inquiry to display yearly journals (history) including period, journal number, entry number, entry date, amount, and journal memo.
	In the Yearly Journals view, if the system doesn't find a journal number for the period specified in the Filter Views window, the inquiry shows instead either journal numbers for the next available period or the next available journal number in the period specified.
	To view yearly journal entry line details, highlight the journal entry line in the browser and select the Line Detail button. The Yearly Journal Entries Line Detail Screen displays the GL account number and description, debit/credit amounts and memo, if any.

Technical Notes

Information displayed is accessed from the following files:

- Summary Activity (GLJRNL)
- Journal Entries (GLJRNL)
- Account Balances (GLMSTR)
- Budget Balances (GLBUDG)
- Yearly Journal (GLYJRN)

This program reads and displays only; it does not update file information.

FILES USED - SMCNTL, GLMSTR, GLJRNX, GLJRNL, GLBUDG, GLYJRN, GLYJRX, GLALPX

FILES UPDATED - NONE
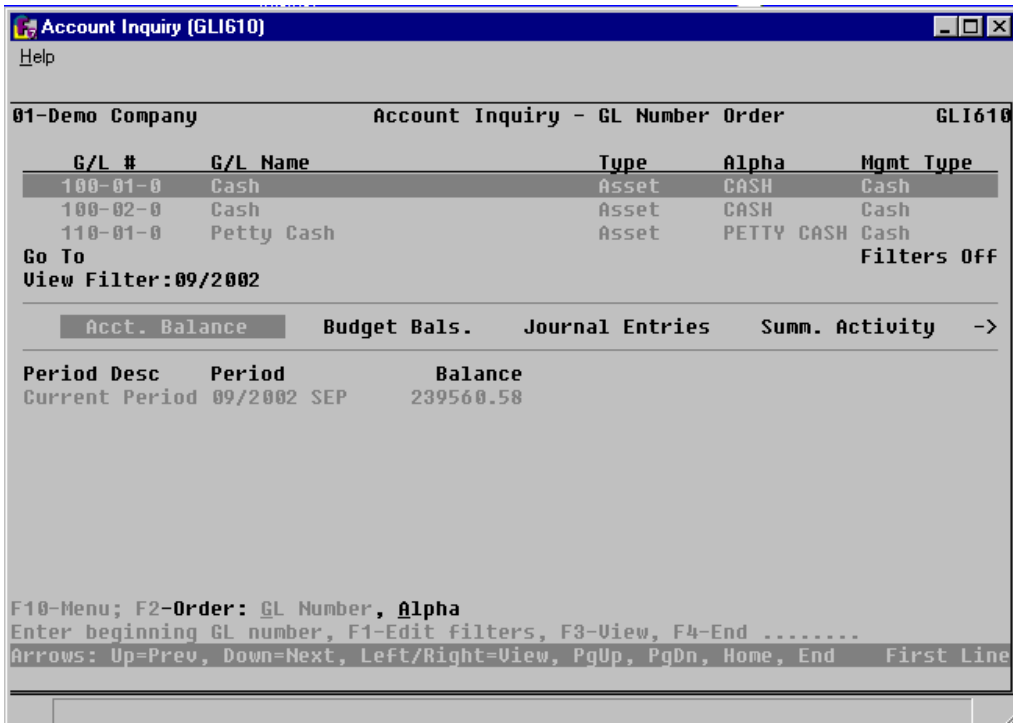
```
┌─────────────────────────────────────────────────────────────────────────────┐
│ ▓ Account Inquiry (GLI610)                                          _ □ ✕      │
│ Help                                                                           │
│                                                                                │
│ 01-Demo Company              Account Inquiry - GL Number Order       GLI610    │
│                                                                                │
│      G/L #      G/L Name                    Type      Alpha      Mgmt Type      │
│    ▓100-01-0    Cash                        Asset     CASH       Cash           │
│     100-02-0    Cash                        Asset     CASH       Cash           │
│     110-01-0    Petty Cash                  Asset     PETTY CASH Cash           │
│ Go To                                                            Filters Off    │
│ View Filter:09/2002                                                            │
│                                                                                │
│      Acct. Balance    ▓ Budget Bals. ▓  Journal Entries   Summ. Activity   ->  │
│                                                                                │
│ Period Desc    Period          Balance                                         │
│ Future Period  04/2009 APR  Not on file                                        │
│ Future Period  04/2008 APR                                                     │
│ Future Period  05/2007 MAY                                                     │
│ Future Period  07/2006 JUL                                                     │
│ Future Period  10/2005 OCT                                                     │
│ Future Period  02/2005 FEB                                                     │
│ Future Period  07/2004 JUL                                                     │
│ Future Period  01/2004 JAN                                                     │
│                                                                                │
│ F10-Menu; F2-Order: GL Number, Alpha                                           │
│ Enter beginning GL number, F1-Edit filters, F3-View, F4-End |........          │
│ Arrows: Up=Prev, Down=Next, Left/Right=View, PgUp, PgDn, Home, End   First Line│
│                                                                                │
│ ┌────────────────────────────────────────────────────────────┐                │
│ └────────────────────────────────────────────────────────────┘                │
└─────────────────────────────────────────────────────────────────────────────┘
```

```
┌─────────────────────────────────────────────────────────────────────────────┐
│ ▓ 01-Demo Company, Account Inquiry - GL Number Order (GLI610)        _ □ ✕      │
│ Options  View  Sort By  Export  Print  Help                                    │
│                                                                                │
│   Go To │                                    │            [ ▭⚮ ] [ ▼ ]          │
│                                                                                │
│   ┌──────────┬───────────────────┬──────────┬──────────┬─────────┐            │
│   │  G/L #   │     G/L Name       │   Type   │  Alpha   │ Mgmt T ▲│            │
│   ├──────────┼───────────────────┼──────────┼──────────┼─────────┤            │
│   │ 100-01-0 │ Cash               │ Asset    │ CASH     │ Cash    │            │
│   │ 100-02-0 │ Cash               │ Asset    │ CASH     │ Cash    │            │
│   │ 110-01-0 │ Petty Cash         │ Asset    │ PETTY CASH Cash  ▼│            │
│   │◄│ │                                                        │► │            │
│                                                                                │
│   │◄│ Acct. Balance  Budget Bals. │Journal Entries│ Summ. Activity  Yearly Journal │►│ │
│                                                                                │
│   ┌──────────┬─────────┬───────┬────────────┬──────────┬────────────────┐ ▲   │
│   │   Period │ Journal │ Entry │    Date     │  Amount  │ Memo           │     │
│   ├──────────┼─────────┼───────┼────────────┼──────────┼────────────────┤     │
│   │2002/09 SEP│ 1000   │ 351   │ 09/07/2002  │  117.52  │ POSTING FROM SALES REG│ │
│   │2002/09 SEP│ 1000   │ 353   │ 09/21/2002  │   54.81  │ POSTING FROM SALES REG│ │
│   │2002/09 SEP│ 1000   │ 364   │ 09/01/2002  │   40.04  │ SO DAILY SALES REGISTER│ │
│   │2002/09 SEP│ 1000   │ 375   │ 09/30/2002  │ 3260.25  │ SO DAILY SALES REGISTER│ │
│   │2002/09 SEP│ 1000   │ 376   │ 09/30/2002  │ 6135.75  │ SO DAILY SALES REGISTER│ │
│   │2002/09 SEP│ 1000   │ 379   │ 09/20/2002  │  297.60  │ SO DAILY SALES REGISTER│ │
│   │2002/09 SEP│ 2000   │ 312   │ 09/07/2002  │ -7585.19 │ AP CHECK REGISTER #034E▼│ │
│   │◄│ │                                                            │► │        │
│                                                                                │
│   Start From │Journal # ▼│ │              │ [🔍] [◄] [ / ]                     │
│                                                                                │
│                              [🔍  Line Detail] [ ▐  Exit ]                      │
│                                                                                │
│   Enter beginning GL number to go to                                           │
└─────────────────────────────────────────────────────────────────────────────┘
```

```
 Account Inquiry (GLI610)                                                    _ □ ×
Help

01-Demo Company            Account Inquiry - GL Number Order          GLI610

      G/L #      G/L Name                    Type      Alpha      Mgmt Type
     100-01-0    Cash                        Asset     CASH       Cash
     100-02-0    Cash                        Asset     CASH       Cash
     110-01-0    Petty Cash                  Asset     PETTY CASH Cash
   Go To                                                           Filters Off
   View Filter:09/2002

        Acct. Balance       Budget Bals.   Journal Entries   Summ. Activity   ->

        Period Journal Entry    Date        Amount Memo
   09/2002 SEP    1000    351 09/07/2002     117.52   POSTING FROM SALES REG 05
   09/2002 SEP    1000    353 09/21/2002      54.81   POSTING FROM SALES REG 05
   09/2002 SEP    1000    364 09/01/2002      40.04   SO DAILY SALES REGISTER #
   09/2002 SEP    1000    375 09/30/2002    3260.25   SO DAILY SALES REGISTER #
   09/2002 SEP    1000    376 09/30/2002    6135.75   SO DAILY SALES REGISTER #
   09/2002 SEP    1000    379 09/20/2002     297.60   SO DAILY SALES REGISTER #
   09/2002 SEP    2000    312 09/07/2002   -7585.19   AP CHECK REGISTER #0346
   09/2002 SEP    2000    313 09/07/2002  -65707.59   AP CHECK REGISTER #0348

   F10-Menu; F2-Order: GL Number, Alpha
   Enter beginning GL number, F1-Edit filters, F3-View, F4-End |........
   Arrows: Up=Prev, Down=Next, Left/Right=View, PgUp, PgDn, Home, End    First Line
```

```
 01-Demo Company, Account Inquiry - GL Number Order (GLI610)              _ □ ×
Options  View  Sort By  Export  Print  Help

   Go To |                                               |      [□□]    ▼

       G/L #    |          G/L Name          |   Type   |   Alpha   | Mgmt 1 ▲
      100-01-0  | Cash                       | Asset    | CASH      | Cash
      100-02-0  | Cash                       | Asset    | CASH      | Cash
      110-01-0  | Petty Cash                 | Asset    | PETTY CASH Cash ▼
   ◄ |                                                                    ►

   ◁ |  Acct. Balance   Budget Bals.   Journal Entries   Summ. Activity   Yearly Journal   ▷

        Period   |   Beginning  |   Activity  |    Ending   |   Budget   | Bud
      2002/09 SEP|   275621.84  |  -23584.56  |  252037.28  |  Not on file
      2002/10 OCT|   252037.28  |      61.26  |  252098.54  |

   ◄ |                                                                    ►

                                                              [ ]   Exit

   Enter beginning GL number to go to
```

```
┌─────────────────────────────────────────────────────────────────────────────┐
│ ▣ Account Inquiry (GLI610)                                        ─ □ ✕       │
│  Help                                                                         │
│ ═══════════════════════════════════════════════════════════════════════════ │
│ 01-Demo Company              Account Inquiry - GL Number Order     GLI610     │
│                                                                               │
│      G/L #      G/L Name                     Type     Alpha      Mgmt Type     │
│     121-01-1    Interwarehouse Accts Rec.    Asset    INTERWAREH Receivables   │
│     121-01-2    Interwarehouse Accts Rec.    Asset    INTERWAREH Receivables   │
│     121-02-0    Interwarehouse Accts. Rec.   Asset    INTERWAREH Receivables   │
│  Go To                                                           Filters Off   │
│  View Filter:09/2002                                                          │
│                                                                               │
│  <-     Budget Bals.    Journal Entries    Summ. Activity    Yearly Journal    │
│                                                                               │
│         Period Journal Entry     Date          Amount Memo                     │
│  No information for 0000121020                                                 │
│                                                                               │
│                                                                               │
│                                                                               │
│                                                                               │
│                                                                               │
│  F10-Menu; F2-Order: GL Number, Alpha                                          │
│  Enter beginning GL number, F1-Edit filters, F3-View, F4-End ........          │
│  Arrows: Up=Prev, Down=Next, Left/Right=View, PgUp, PgDn, Home, End            │
│ ═══════════════════════════════════════════════════════════════════════════ │
│  ┌─────────────────────────────────────────────────────────────────────┐    │
│  │                                                                       │    │
│  └─────────────────────────────────────────────────────────────────────┘    │
└─────────────────────────────────────────────────────────────────────────────┘
```

How to view account information

1. Access this program by choosing General Ledger-->Inquiries-->Account Inquiry.

    Press **F2** or the ⚞ icon to search for an account number.

     TIP To enter the period from which you want to start viewing information.

    Choose Options-->Filter Views.

    In the window or popup box, press F1 to enter the current period. Press F2 to enter the previous period.   The information that displays in the view area starts from the period you entered and runs through the current and next period.

    Select filters if you want to limit the number of records that appear in the inquiry browser. In GUI, choose Options-->Filter Values. In character, press F1.

    Use the up and down arrow keys or the Page Down and Page Up keys to scroll through the displayed list of GL numbers. You can also use the vertical scroll bar.

2. In the browser in the upper portion of the screen, the system displays the available accounts in the system. You can select a vendor by double clicking it in the browser. You can enter a specific account number in the Go To to locate a specific account number to use as the beginning display in the browser. The Go to field is case sensitive. This means that if you enter alpha or alpha-numeric codes to lookup a record number, the system differentiates between V100 and v100 when searching for records. .

3. In the center section of a screen, select the view that contains the type of information you want to see for this specified vendor. You can select from:

    Account Balance   Displays the ending account balances for each period.

    Budget Balances   Displays the budget balances for each period. Budgets display up to 1 year in advance (FP = Future period, CP = Current period, LP = Last period, PP = Prior period).

    Journal Entries Displays journal entries including the period, journal number, entry number, entry date, amount and memo (the line-item's memo is displayed, however, if there is no line-item memo, the header memo is displayed and indented two characters).

    To view journal entry line details, highlight the journal entry line in the browser and select the Line Detail button.   The Journal Entries Line Detail Screen displays the GL account number and description, debit/credit amounts and memo, if any.

    Using the Starts from input:

    Enter the Journal number to start listing from in the browser.

    Choose the **Top** button to list from the first journal number on record.

Choose the **Next** button to load additional items in the browser. (Administrators can define how many records load at one time to increase performance.)

In the Yearly Journal view, if the system doesn't find a journal number for the period specified in the Filter Views window, the inquiry shows instead either journal numbers for the next available period or the next available journal number in the period specified.

Summary Activity   Displays summary activity by period. The period is listed first, followed by its beginning balance, activity, ending balance, budget and budget %.

Yearly Journals Displays the yearly journals (history) including period, journal number, entry number, entry date, amount, and journal memo.

To view yearly journal entry line details, highlight the journal entry line in the browser and select the Line Detail button.   The Yearly Journal Entries Line Detail Screen displays the GL account number and description, debit/credit amounts and memo, if any.

4.   When you are finished reviewing information for vendors, select the icon to close the Account Inquiry program

Journal Inquiry (GLI620)

Function

This program allows the user to view journal entries from the journal file. The entries displayed are for the current or next GL period and any prior period entry provided that it not yet been updated by the Prior Period Update. Journals in the history file are available for inquiry through the Yearly Journal Inquiry.

All journal entry information originally input is displayed, along with running credit and debit entry totals.

User Inputs

The following inputs are involved in the Journal Inquiry program:

1. Period

Enter the period in which the journal entry was entered. Entry of a valid period displays the period's ending date. CR defaults to the current period.

2. Journal

Enter the journal number in which the journal entry was entered. The journal entered must be a valid journal number. Entry of a valid journal displays its description. Press F2 or the 🔍 icon to search.

3. Entry

Enter the entry number (0-998). CR defaults to the first entry number for this journal and period. Press F2 or the 🔍 icon to search.

After the initial journal entry is displayed, the user has the option of **CR**-calling up the next record, **L**-list or **F4**-to back up. If the user selects **L**-list, **F2**-display description (instead of the memo) is available.

Press Enter or the ▶ icon to display the next record.

Press the Done button to exit the program.

Technical Notes

This program reads and displays only; it does not update information.

FILES USED - SMCNTL, GLMSTR, GLJRNL, GLJRNX

FILES UPDATED - NONE

```
┌──────────────────────────────────────────────────────────────────────────┐
│ 🖼 Journal Inquiry (GLI620)                                       _ □ ✕   │
│ Help                                                                        │
│                                                                            │
│ 01-Demo Company              Journal Inquiry                    GLI620     │
│                                                              CP=09/2002 SEP │
│ Period     08              Journal 1000 Sales                              │
│                            Entry # 346                                     │
│                                                                            │
│ Entry Date 08/03/2002                        Total Debits   Total Credits  │
│ Memo POSTING FROM SALES REGISTER 0530            36159.81        36159.81  │
│                                                                            │
│ G/L #      Memo                              Debit           Credit G/L #  │
│ 100-01-0                                     142.84                Cash     │
│ 120-01-0                                  15408.37                Accoun   │
│ 120-02-0                                   6680.44                Accoun   │
│ 175-01-0                                                 9198.89 Invent   │
│ 175-02-0                                                 4479.27 Invent   │
│ 410-01-1                                                10636.25 Sales    │
│ 410-01-2                                                 4496.90 Sales    │
│ 410-02-1                                                 4792.42 Sales    │
│ 410-02-2                                                 1525.65 Sales    │
│ 530-01-1                                   6377.31                Cost o   │
│ 530-01-2                                   2821.58                Cost o   │
│                                                                            │
│ Yearly Journal Entry: Search, Next                                        │
│ F4-Done .                                                                  │
│ Arrows: Up=Prev, Down=Next, Left/Right=Lines, PgUp, PgDn, Home, End  First line│
│                                                                            │
│ ┌────────────────────────────────────────────────────────────────┐       │
│ └────────────────────────────────────────────────────────────────┘       │
└──────────────────────────────────────────────────────────────────────────┘
```

```
┌──────────────────────────────────────────────────────────────────────────┐
│ 🖼 01-Demo Company, Journal Inquiry (GLI620)                     _ □ ✕    │
│ Help                                                                        │
│                                                                            │
│                                    Yearly Journal Entry by Entry Number 📁◀▶│
│   Period  [08 - AUG ▼]    Journal  [2000]🔍 Payables          CP=09/2002 SEP│
│                            Entry #  [305]🔍                                 │
│                                                                            │
│ Entry Date  08/23/2002                        Total Debits   Total Credits  │
│    Memo     TRADE SUBSCRIPTIONS                   248.05         248.05     │
│                                                                            │
│ G/L #       Memo                    Debit     Credit  G/L # Description     │
│ 720-01-1    TRADE SUBSCRIPTION      125.15            Dues & Subscriptions  │
│ 100-01-0    CASH                            125.15 Cash                     │
│ 720-01-2    TRADE SUBSCRIPTION      45.85            Dues & Subscriptions   │
│ 100-01-0    CASH                            45.85 Cash                      │
│ 720-02-1    TRADE SUBSCRITPION      62.05            Dues & Subscriptions   │
│ 100-02-0    CASH                            62.05 Cash                      │
│ 720-02-2    TRADE SUBSCRIPTION      15.00            Dues & Subscriptions   │
│ 100-02-0    CASH                            15.00 Cash                      │
│                                                                            │
│                                                                            │
│                                                                 [ Done ]    │
└──────────────────────────────────────────────────────────────────────────┘
```

Reports & Prints

The Reports & Prints menu provides the user with a wide variety of reports and prints with general ledger information.

1. The Trial Balance/Detail Ledger provides a trial balance (summary) displaying GL account number, description, beginning balance, activity and the resulting ending balance for the current GL period. It also prints a detail ledger (detail), which also displays GL account number, description, and rest of the information as the trial balance, but breaks down the activity by journal entry for the current GL period.

2. The Journal Print lists journal entries for the current or next General Ledger period, as well as any prior period entries made through the Prior Period Journal Entry that have not been updated by the Prior Period Update.

3. The Ending Balances Print provides a report of the ending balances for account numbers for up to six successive periods. The ending period to print is chosen by the user.

4. The Budgets Print program prints the budgets from the Budget F/M of account numbers selected for up to six successive periods. The ending period to print is chosen by the user.

5. The Chart of Accounts prints a list of up to all General Ledger account numbers.

6. The Trial Balance Breaks Layout prints a layout of how the trial balance is to print. The layout is determined by the user, from the Trial Balance Total Breaks F/M.

7. The Yearly Trial Balance/Detail Ledger provides the user a trial balance (summary) displaying GL account number, description, beginning balance, activity and the resulting ending balance for the periods that contain journal history. Another option is a detail ledger (detail) displaying GL account number, description, as well as the rest

of the information in the trial balance, but breaks activity down by journal entry for the periods that contain journal history.

8. The Yearly Journal Print lists journal entries for the periods that contain journal history.

9. The GL code list prints a list of the various GL codes: journals, departments, report group codes and report formats.
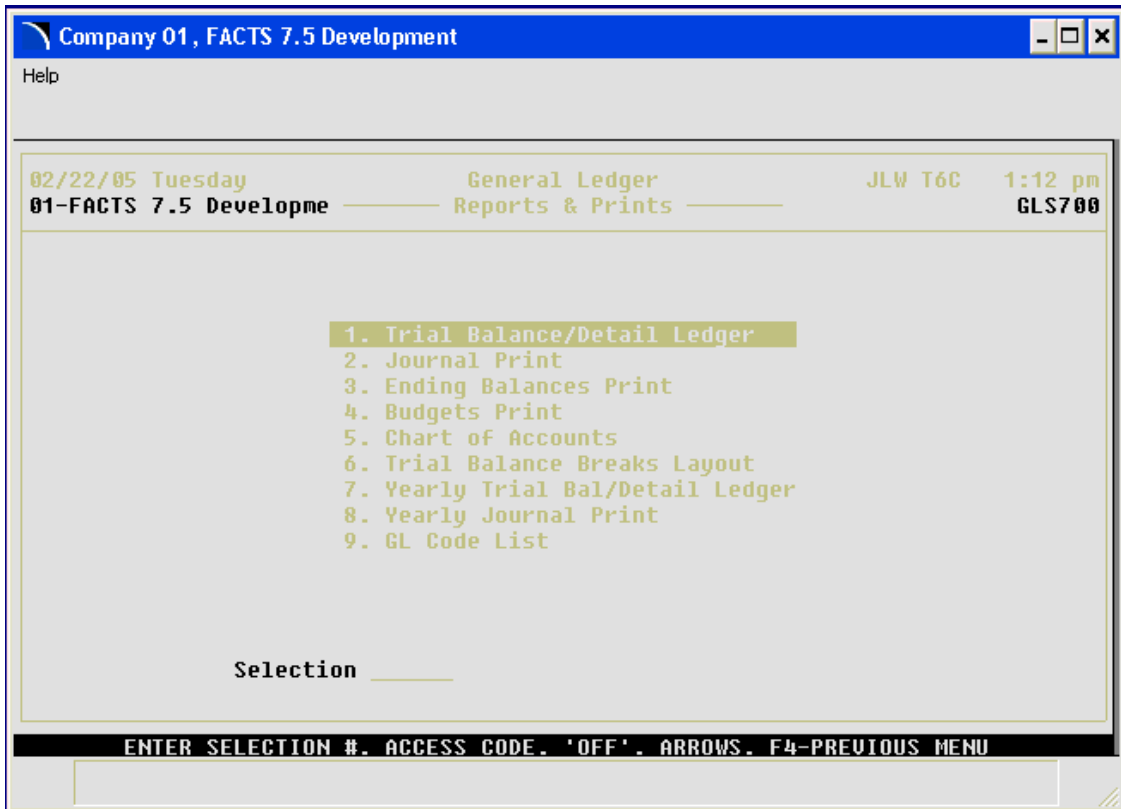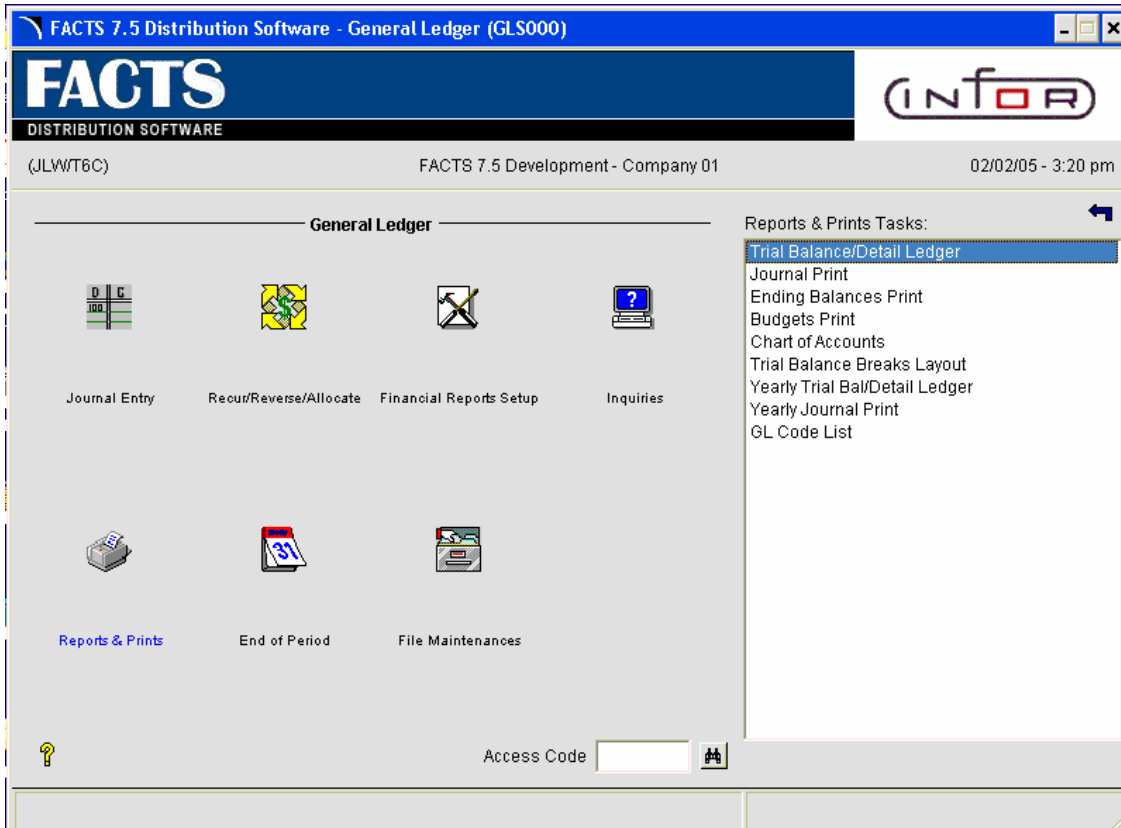
Trial Balance/Detail Ledger (GLR710)

Function

This program allows the user to print a trial balance or detail ledger for the current or a prior fiscal period.

The layout of the trial balance (in terms of totals) is set up in the Trial Balance Total Breaks F/M.

The user has the option to:

- Print either a trial balance or a detail ledger.
- Select the beginning and ending GL account numbers to print.
- Select branch(es) to print.
- Select department(s) to print.
- Select the fiscal period.

Report information includes the following:

- Trial Balance: the GL account number and description, beginning balance, activity and the resulting ending balance.

- Detail Ledger: the same information, but breaks down the activity by journal entry. Additional information printed on the detail ledger includes date of entry, journal number, entry number, memo and transaction amount.

The total number of account numbers listed is also included.

NOTE: This report is always out of balance by the amount of retained earnings for the 1st period of the year.

FACTS Report Formatter and Multiple Output Options

This report has access to the FACTS Report Formatter and Multiple Output options. The Multiple Output option allows you to print to more than one output for each instance of a report. For example, a report can print to Excel, the viewer, and to a printer all in one print run. To access the multiple output feature simply choose the Multiple option from the Print Options screen. The FACTS Report Formatter allows users to expand reporting capabilities beyond defining a printer (in Printer F/M).   For the Trial Balance/Detail Ledger, you can select **Template→Select** from the menu bar to associate a system template with Excel® export capabilities. To access the FACTS Report Formatter, select Custom Report Layout→ Customize Report from the menu bar.

GUI/CUI Users: The FACTS Report Formatter is only available in Graphical mode. However, Character system users can access the Multiple Output option and custom templates and outputs that have been created by graphical users. However, if the template specifies an output that a character user cannot access, like Excel, the report will not run properly.

User Inputs

The following inputs are involved in printing a Trial Balance/Detail Ledger:

1. Beginning G/L #

Select the beginning GL account number to print. CR defaults to FIRST.

2. Ending G/L #

Select the ending GL account number to print. CR defaults to LAST.

3. Branch

Enter the branch to print. The entry must be a valid branch. CR defaults to all branches.

4. Department

Enter the department to print. The entry must be a valid department. CR defaults to all departments.

5. Period

Enter the period to print (PP). CR defaults to the current period. F2 selects the last period closed. Periods prior to the last closed period can be entered. For example, if you entered prior period journal entries and were printing them before running the Prior Period Update program.

6. Scope

Enter whether to print the **T**-trial balance (summary) or **D**-detail ledger (detail). CR defaults to T.

Technical Notes

Printing proceeds by reading through the account file (GLMSTR). The trial balance total breaks file (GLTRBL) and GL account balances are then used to print the Trial Balance/Detail Ledger.

FILES USED - SMCNTL, GLMSTR, GLJRNX, GLJRNL, GLTRBL

FILES UPDATED - NONE

01-FACTS 7.4 Maintenance, Trial Balance/Detail Ledger (GLR710)   _ □ ×

Template   Print Options   Custom Report Layout   Help

CP=09/2004 SEP

Beginning G/L# [   ] |◄| |♯| First
Ending G/L#   [   ] |►| |♯| Last

Properties
Branch   [01] |♯| |⌷| Atlanta Branch
Department   [1] |♯| |⌷| Wholesale
Period   [   ] |✓||▥| Current Period 09/2004 Ending 09/30/2004
Format   [T - Print Trial Balance ▼]

Template ————— Printer ————— Layout —————   OK
None   WindX Laser   Standard   Cancel

Enter beginning GL account # to print, F1-First, F2-Search

Trial Balance/Detail Ledger (GLR710)   _ □ ×

Help

01-Demo Company   Trial Balance/Detail Ledger   GLR710
                                                              CP=09/2002 Cur

Beginning G/L#/ First
Ending G/L#   Last

— Properties ——————————————————————
Branch 01 Atlanta Branch

Department 1 Wholesale

Period Current Period 09/2002 Ending 09/30/200

Scope T

— Template —————————————— — Printer ——————————————
  None   Print to file

CR-Run Report, F1-Template, F2-Printer, F3-Change Answers, F4-Exit .

Journal Print (GLR720)

Function

This program allows the user to utilize information contained in the journal file to provide a complete printout of all journal entries for a given fiscal period.

This program will print journal entries made by the Journal Entry program or posted automatically by the system from other modules.

Journal entries are printed in journal, then entry order. Included on the journal print is all journal information originally input plus journal totals.

Report information includes the following: the journal number, entry number, entry date, memo, line numbers containing GL account number and description and amount posted. The total number of entries listed is also included. Should an entry, and consequently a journal total, be out of balance, this entry will be noted.

NOTE: During the first period of the fiscal year, the journal print will be out of balance due to the entry posted to retained earnings when the year was closed.

Templates that store "current period" (or similar values like "system date") resolve to the "current period at the time the report is run" rather than what the "current period" was at the time the template was created. For example: If you save a template for the Journal Print and select "Current Period" for the Period input, when that template is selected to run again (either manually or via Job Stream) the period is determined using the current period in the Company Periods & Ending Dates F/M (GLF970) when the report is run not the period when the template was created.

User Inputs

The following inputs are involved in the printing of a journal:

1. Period

Enter the period for which to print (PP). This displays the period, ending date, and whether the period entered is a prior period. CR defaults to the current period. F2 defaults to last period closed.

2. Beginning Journal

Enter the beginning journal number to print. CR defaults to FIRST.

3. Ending Journal

Enter the ending journal number to print. CR defaults to LAST.

4. Beginning Journal Entry Date

Enter the beginning journal entry date to print (ref. 2). CR defaults to the first day of the selected period.

5. Ending Journal Entry Date

Enter the ending journal entry date to print (ref. 2). CR defaults to the last day of the selected period. If inputs #2-3 were the same, then inputs #6-7 must be entered; otherwise, they are skipped.

6. Beginning Entry Number

Enter the beginning entry number to print. CR defaults to FIRST.

7. Ending Entry Number

Enter the ending entry number to print. CR defaults to LAST.

Technical Notes

Printing proceeds by reading through the journal file (GLJRNL) and prints the information that meets all criteria entered.

FILES USED - SMCNTL, GLJRNL, GLMSTR

FILES UPDATED - NONE

```
┌─────────────────────────────────────────────────────────────────────────┐
│ ▓ Journal Print (GLR720)                                    _ □ ×         │
│ Template  Print Options                                                   │
│                                                          CP=09/1997 SEP   │
│          Period    [09/1997]    ▶│  Current Period 09/1997 Ending 09/30/1997│
│ Beginning Journal  [      ]  │◀ ▓▓  First                                 │
│    Ending Journal  [      ]  ▶│ ▓▓  Last                                  │
│   Beginning Date   [          ]  │◀  First                               │
│      Ending Date   [          ]  ▶│  Last                                │
│ Beginning Entry #  [      ]  │▌  First                                    │
│    Ending Entry #  [      ]  ▐│  Last                                     │
│                                                                           │
│                                                               ┌─────────┐ │
│  Template ──────────────────── Printer ─────────────────     │   OK    │ │
│    None                        Genicom Line Printer          └─────────┘ │
│                                                               ┌─────────┐ │
│                                                               │ Cancel  │ │
│                                                               └─────────┘ │
│ ┌───────────────────────────────────────────────────────────────────────┐│
│ │ Enter Period to Print, F2-Last                                        ││
│ └───────────────────────────────────────────────────────────────────────┘│
└─────────────────────────────────────────────────────────────────────────┘
```

```
┌─────────────────────────────────────────────────────────────────────────┐
│ ▓ Journal Print (GLR720)                                    _ □ ×         │
│ Help                                                                      │
│                                                                           │
│ 01-Demo Company              Journal Print              GLR720            │
│                                                         CP=09/2002 Cur    │
│ Periode Current Period 09/2002 Ending 09/30/2002                          │
│                                                                           │
│ Beginning Journal  First                                                  │
│ Ending Journal     Last                                                   │
│                                                                           │
│ Beginning Date   First                                                    │
│ Ending Date      Last                                                     │
│                                                                           │
│ Beginning Entry #  First                                                  │
│ Ending Entry #     Last                                                   │
│                                                                           │
│                                                                           │
│                                                                           │
│ ─ Template ───────────────────  ─ Printer ─────────────────              │
│   None                           Print to file                           │
│                                                                           │
│ CR-Run Report, F1-Template, F2-Printer, F3-Change Answers, F4-Exit .      │
│                                                                           │
│ ┌───────────────────────────────────────────────────────────────────────┐│
│ └───────────────────────────────────────────────────────────────────────┘│
└─────────────────────────────────────────────────────────────────────────┘
```

Ending Balances Print (GLR730)

Function

This program allows the user to obtain a printout of the account ending balances stored in the GL account file.

The balances can be printed for up to six periods and for a single branch or department.

The user has the option to:

- Select the beginning and ending GL account number to print.
- Select branch(es) to print.
- Select department(s) to print.
- Select the ending period and number of prior periods to print.

Because of limitations due to paper size, a maximum of six periods' ending balances can be printed at any one time. The printout is broken down according to the breaks set up through the Trial Balance Total Breaks F/M.

Report information includes the following: GL account number, description, period and the ending balances for each of the periods selected. The total number of account numbers listed is also included.

Templates that store "current period" (or similar values like "system date") resolve to the "current period at the time the report is run" rather than what the "current period" was at the time the template was created. For example: If you save a template for the Ending Balances Print and select "Current Period" for the Ending Period input, when that template is selected to run again (either manually or via Job Stream) the ending period is determined using the current period in the Company Periods & Ending Dates F/M (GLF970) when the report is run not the period when the template was created.

User Inputs

 The following inputs are involved in the printing of prior period ending balances:

1. Beginning G/L #

Select the beginning GL account number to print. CR defaults to FIRST.

2. Ending G/L #

Select the ending GL account number to print. CR defaults to LAST.

3. Branch

Enter the branch to print. The entry must be a valid branch. CR defaults to all branches.

4. Department

Enter the department to print. The entry must be a valid department. CR defaults to all departments.

5. Ending Period

Enter the ending period to print (ref. 5). The entry must be a valid period. CR defaults to the current period. F2 defaults to last period closed.

6. Number Of Periods

Enter the number of periods to print (1 to 6) including the ending period. CR defaults to 1.

Technical Notes

Printing proceeds by reading through the GL account file (GLMSTR). The trial balance total breaks file (GLTRBL) and GL account balances are then used to print ending balances.

FILES USED - SMCNTL, GLMSTR, GLTRBL

FILES UPDATED - NONE

Ending Balances Print (GLR730)

Template   Print Options

CP=09/1997 SEP

Beginning G/L# [   ] |◄| |🔍| First
Ending G/L#   [   ] |►| |🔍| Last

Properties

Branch   [01] |🔍| |🌐| Atlanta Branch
Department   [1] |🔍| |🌐| Wholesale
Period   [09/1997] |►| Current Period 09/1997 Ending 09/30/1997
# of Periods [1 ▼]

Template ———————————   Printer ————————————   [OK]
None   Genicom Line Printer   [Cancel]

Enter Beginning GL Account # to Print, F1-First, F2-Search

Ending Balances Print (GLR730)

Help

```
01-Demo Company              Ending Balances Print              GLR730
                                                             CP=09/2002 Cur
Beginning G/L#/ First
Ending G/L#     Last


─ Properties ─────────────────────────────────────────
Branch  01 Atlanta Branch

Department  1 Wholesale

Period   Current Period 09/2002  Ending 09/30

# of Periods    1




─ Template ──────────────    ─ Printer ──────────────
  None                         Print to File

CR-Run Report, F1-Template, F2-Printer, F3-Change Answers, F4-Exit .
```

Budgets Print (GLR740)

Function

This program allows the user to obtain a printout of the account budgets stored in the GL budgets file.

The user has the option to:

- Select the beginning and ending GL account number to print.
- Select the number of periods for budgets to print.
- Select branch to print.
- Select department to print.
- Select ending period to print.

Templates that store "current period" (or similar values like "system date") resolve to the "current period at the time the report is run" rather than what the "current period" was at the time the template was created. For example: If you save a template for the Budgets Print and select "Current Period" for the Ending Period input, when that template is selected to run again (either manually or via Job Stream) the ending period is determined using the current period in the Company Periods & Ending Dates F/M (GLF970) when the report is run not the period when the template was created.

Report information includes the following: GL account number, description, period, and budget figures for the periods selected. Because of limitations due to paper size, a maximum of six periods' budgets can be printed at any one time. The printout is broken down according to the breaks set up through the Trial Balance Total Breaks F/M. The total number of account numbers listed is also included.

Information in the budget file is created through the Budget F/M program.

User Inputs

The following inputs are involved in the printing of the period budgets:

1. Beginning G/L #

Select the beginning GL account number to print. CR defaults to FIRST.

2. Ending G/L #

Select the ending GL account number to print. CR defaults to LAST.

3. Branch

Enter the branch to print. The entry must be a valid branch. CR defaults to all branches.

4. Department

Enter the department to print. The entry must be a valid department. CR defaults to all departments.

5. Ending Period

Enter the ending period to print (ref. 5). The entry must be a valid period. CR defaults to the current period. F2 defaults to last period closed.

6. Number Of Periods

Enter the number of periods to print (1 to 6) including the ending period. CR defaults to 1.

Technical Notes

Printing proceeds by reading through the GL account file (GLMSTR). The GL budget file (GLBUDG) is then used to print budgets.

FILES USED - SMCNTL, GLBUDG, GLMSTR, GLTRBL

FILES UPDATED - NONE

Budgets Print (GLR740)

Template   Print Options

CP=09/1997 OCT

Beginning G/L#   565-01-1   ◄ 🔍   401(k) Employer Expense

Ending G/L#   565-02-2   ► 🔍   401(k) Employer Expense

Branch   01   🔍 🗄   Atlanta Branch

Department   1   🔍 🗄   Wholesale

Period   ►│   Current Period 09/1997 Ending 09/30/1997

# of Periods   1 ▼

Template ─────────────── Printer ───────────────

None   Genicom Line Printer

OK

Cancel

Enter # of Periods Prior To and Including Ending PD to Print: (1,6)

Budgets Print (GLR740)

Help

```
01-Demo Company              Budgets Print                    GLR740
                                                       CP=09/2002 Cur

Beginning G/L#/ First

Ending G/L#  Last

Branch  01 Atlanta Branch

Department  1 Wholesale

Period  Current Period 09/2002 Ending 09/30/2002

# of Periods    1




─ Template ───────────────  ─ Printer ───────────────
  None                        Print to file

CR-Run Report, F1-Template, F2-Printer, F3-Change Answers, F4-Exit .
```

Chart of Accounts (GLR750)

Function

This program allows the user to obtain a printout of the General Ledger Chart of Accounts.

The user has the option to:

- Select the order to print - GL account number, alphabetically, account type or summary management type order.
  Select the beginning and ending order choice.

GL account numbers are entered through the Account F/M program.

Report information includes the following: GL account number, type of account, description and summary management type. The total number of account numbers listed is also included.

User Inputs

 The following inputs are involved in printing a GL Chart of Accounts:

1. Order

Enter whether to print in **G**-general ledger account number, **A**-alpha, **T**-account type (asset, liability, expense, revenue, capital), or **S**-summary management type order. For example, if the user wants to print in account type order, enter **T**. CR defaults to G.

2. Beginning Order Choice

Enter the beginning order choice to be selected; e.g., if GL account number (G) was chosen above, the user selects the beginning GL account number to print. CR defaults to FIRST.

3. Ending Order Choice

Enter the ending order choice to be selected; e.g., if GL account number (G) was chosen above, the user selects the ending GL account number to print. If the user wants to select a single GL account number (or selection choice), enter the same input as the beginning choice. CR defaults to LAST.

4. Include Summary Management Type

This input is skipped if S was selected for input #1. Enter whether to print the summary management type on the report. CR defaults to N.

Technical Notes

Printing proceeds by reading through the GL account file (GLMSTR), alpha sort file (GLALPX), GL account type file (GLTYPX) or GL summary management type sort (GLMSMX). The GL account file is used to print the Chart of Accounts.

FILES USED - SMCNTL, GLMSTR, GLTYPX, GLALPX, GLMSMX

FILES UPDATED – NONE

```
┌──────────────────────────────────────────────────────────────────────┐
│ 🔲 Chart of Accounts (GLR750)                              _ □ ✕      │
│ Help                                                                   │
│ ──────────────────────────────────────────────────────────────────── │
│ 01-Demo Company              Chart of Accounts              GLR750     │
│                                                                        │
│ Order      G GL Number                                                 │
│                                                                        │
│ Beginning  First                                                       │
│                                                                        │
│ Ending     Last                                                        │
│                                                                        │
│ Include Summary Management Type N                                      │
│                                                                        │
│                                                                        │
│                                                                        │
│                                                                        │
│                                                                        │
│  ─ Template ──────────────────    ─ Printer ───────────────           │
│    None                             Print to file                      │
│                                                                        │
│ CR-Run Report, F1-Template, F2-Printer, F3-Change Answers, F4-Exit .   │
│                                                                        │
│ ──────────────────────────────────────────────────────────────────── │
│                                                                        │
└──────────────────────────────────────────────────────────────────────┘
```

Trial Balance Breaks Layout (GLR760)

Function

This program allows the user to obtain a printout of: the GL accounts that are to appear on the trial balance, the position of the trial balance breaks, and which total group is to be printed at each break.

The user has the option to:

> Select the beginning and ending GL account number to print.
> Select branch(es) to print.
> Select department(s) to print.

The data created by the Trial Balance Total Breaks F/M program determines the layout of this program. Report information includes the following: GL account number, description, amount and total group number. The total number of account numbers listed is also included.

User Inputs

 The following inputs are involved in the printing of the Trial Balance Breaks Layout:

1. Beginning G/L #

Select the beginning GL account number to print. CR defaults to FIRST.

2. Ending G/L #

Select the ending GL account number to print.   CR defaults to LAST.

3. Branch

Enter the branch to print. The entry must be a valid branch. CR defaults to all branches.

4. Department

Enter the department to print. The entry must be a valid department. CR defaults to all departments.

Technical Notes

Printing proceeds by reading through the trial balance total breaks file (GLTRBL) and printing the General Ledger account numbers by account order (GLMSTR).

FILES USED - SMCNTL, GLTRBL, GLMSTR

FILES UPDATED - NONE

Trial Balance Breaks Layout (GLR760)

Template   Print Options

Beginning G/L# [   ] [◄] [🔍] First
Ending G/L#   [   ] [►] [🔍] Last
Branch   [01] [🔍] [📊] Atlanta Branch
Department   [1]   [🔍] [📊] Wholesale

Template ————————————— Printer —————————————————
None   Genicom Line Printer

[OK]
[Cancel]

Enter Beginning G/L# to Print, F1-First, F2-Search

Trial Balance Breaks Layout (GLR760)

Help

01-FACTS 7.5 Development   Trial Balance Breaks Layout   GLR760

Beginning G/L# First

Ending G/L# Last

Branch 01 Atlanta Branch

Department 1 Wholesale

─ Template ───────────────   ─ Printer ───────────────
  None   WindX Laser

CR-Run Report, F1-Template, F2-Printer, F3-Change Answers, F4-Exit .

Yearly Trial Balance/Detail Ledger (GLR770)

Function

This program allows the user to print a trial balance or detail ledger for as many closed periods that are stored in the yearly journal file (set in the General Ledger Static Control F/M).

The user has the option to:

> Print either a trial balance or a detail ledger.
> Select the beginning and ending GL account numbers to print.
> Select branch(es) to print.
> Select department(s) to print.
> Select the beginning and ending periods to print.

Report information includes the following:

- Trial Balance: GL account number, description, period, beginning balance, activity and the resulting ending balance.

- Detail Ledger: same information, but breaks down the activity by journal entry. Additional information printed on the detail ledger includes date of entry, journal number, entry number and memo.

The total number of account numbers listed is also included.

An asterisk (*) on the report indicates the journal activity does not equal the account activity.

User Inputs

The following inputs are involved in the printing of the Yearly Trial Balance/Detail Ledger:

1. Beginning G/L #

Select the beginning GL account number to print. CR defaults to FIRST.

2. Ending G/L #

Select the ending GL account number to print. CR defaults to LAST.

3. Branch

Enter the branch to print. The entry must be a valid branch. CR defaults to all branches.

4. Department

Enter the department to print. The entry must be a valid department. CR defaults to all departments.

5. Beginning Period

Enter the beginning period to print (ref. 5). The entry must be a closed period which contains history. CR defaults to FIRST.

6. **Ending Period**

Enter the ending period to print (ref. 5). The entry must be a closed period which contains history. CR defaults to LAST.

7. **Scope**

Enter whether to print the **T**-trial balance or **D**-detail ledger. CR defaults to T.

Technical Notes

Printing proceeds by reading through the GL account file (GLMSTR). The GL yearly journal file (GLYJRN) is then checked for all GL numbers that meet all criteria entered.

FILES USED - SMCNTL, GLMSTR, GLYJRX, GLYJRN, GLTRBL

FILES UPDATED – NONE

Yearly Journal Print (GLR780)

Function

This program allows the user to print out the information contained in the yearly journal file. This report provides a complete printout of all journal entries for as many closed periods that are stored in the yearly general ledger file (set in the general ledger Static Control F/M).

The user has the option to:

> Print in journal or period order.
> Select the beginning and ending period to print.
> Select the beginning and ending journal to print.

This program prints yearly journal entries made by the Journal Entry program or posted automatically from other modules.

Report information includes the following: each period, journal number, entry number and the journal entry in its entirety. Also printed are entry totals, journal totals and period totals. The total number of entries listed is also included.

User Inputs

The following inputs are involved in the printing of the Yearly Journal Print:

1. Order To Print

Enter whether to print in **J**-journal or **P**-period order. CR defaults to J.

2. Beginning Period

Enter the beginning period to print (ref. 5). The entry must be a closed period containing journal history. CR defaults to FIRST.

3. Ending Period

Enter the ending period to print (ref. 5). The entry must be a closed period containing journal history. CR defaults to LAST.

4. Beginning Journal

Enter the beginning journal to print. CR defaults to FIRST.

5. Ending Journal

Enter the ending journal to print. CR defaults to LAST.

If inputs #4-5 were the same, then inputs #6-7 must be entered; otherwise, they are skipped.

6. Beginning Entry Number

Enter the beginning entry number to print. CR defaults to FIRST.

7. Ending Entry Number

Enter the ending entry number to print. CR defaults to LAST.

Technical Notes

Printing proceeds by reading through the yearly journal sort file (GLYJJX) to sort, or the yearly journal file (GLYJRN). The yearly journal file is then checked for journal entries that meet all criteria entered.

FILES USED - SMCNTL, GLYJRN, GLMSTR, GLYJJX

FILES UPDATED - NONE

GL Code List (GLR790)

Function

This program allows the user to print a listing of each of the following General Ledger codes:

> Journal
> Department
> Report Group Code
> Report format

Each code listed above is entered into the system through its own file maintenance program and used throughout the General Ledger module.

Journal numbers are used for posting journal entries, departments may be embedded within the General Ledger account numbers, and report group codes and report formats are used for printing financial reports.

Report information includes each code and the information stored with the code. The total number of codes listed is also included.

User Inputs

The following inputs are involved in printing the Code List:

1. Select Number

Enter **1**-to print journal, **2**-to print department or **3**-to print report group codes or **4**-to print report format information.

2. Beginning Order Choice

Select the beginning order choice to print of the field selected. CR defaults to FIRST.

3. Ending Order Choice

Select the ending order choice to print of the field selected. CR defaults to LAST.

Technical Notes

Processing proceeds by reading through the control file (SMCNTL) or the standard report format file (GLSRPT) for the codes that meet all criteria entered.

FILES USED - SMCNTL, GLSRPT

FILES UPDATED – NONE

CHAPTER 7

End of Period

The End-of-Period menu contains programs, which should be run at the end of each General Ledger period to close it correctly. (Please refer to the normal procedures section.)

General Ledger is always the last module to close.

The End-of-Period Update provides a false close-out and a true close-out. A false close-out can be run as many times as needed, and updates only ending balances for the current period, allowing the user to run any financial reports for the period without having closed it. This allows the user to make the necessary journal entries for the current period, in order to process the financials as needed. When the true close-out is run, the current period is closed. The ending balances are updated again and then rolled to the previous period. Current period journal entries are updated to the journal history file (if stored) and the period is incremented by one.

The true close-out cannot be run until all End-of-Period Updates have been run for all modules.
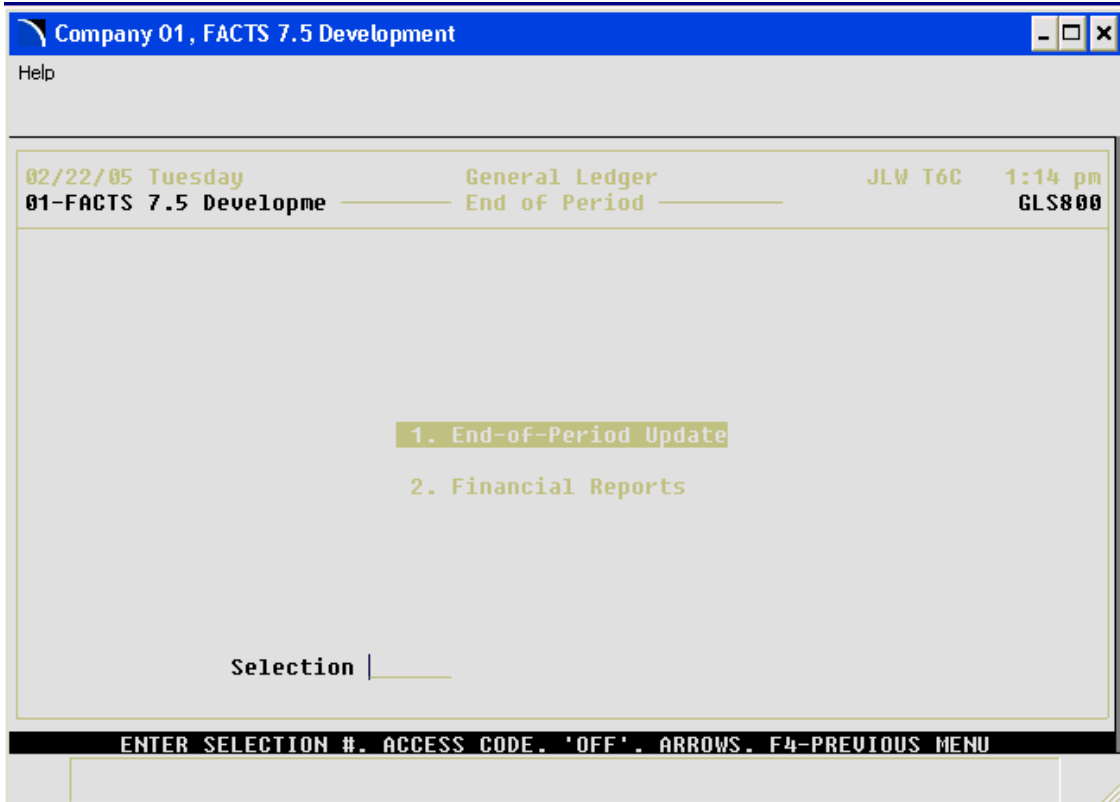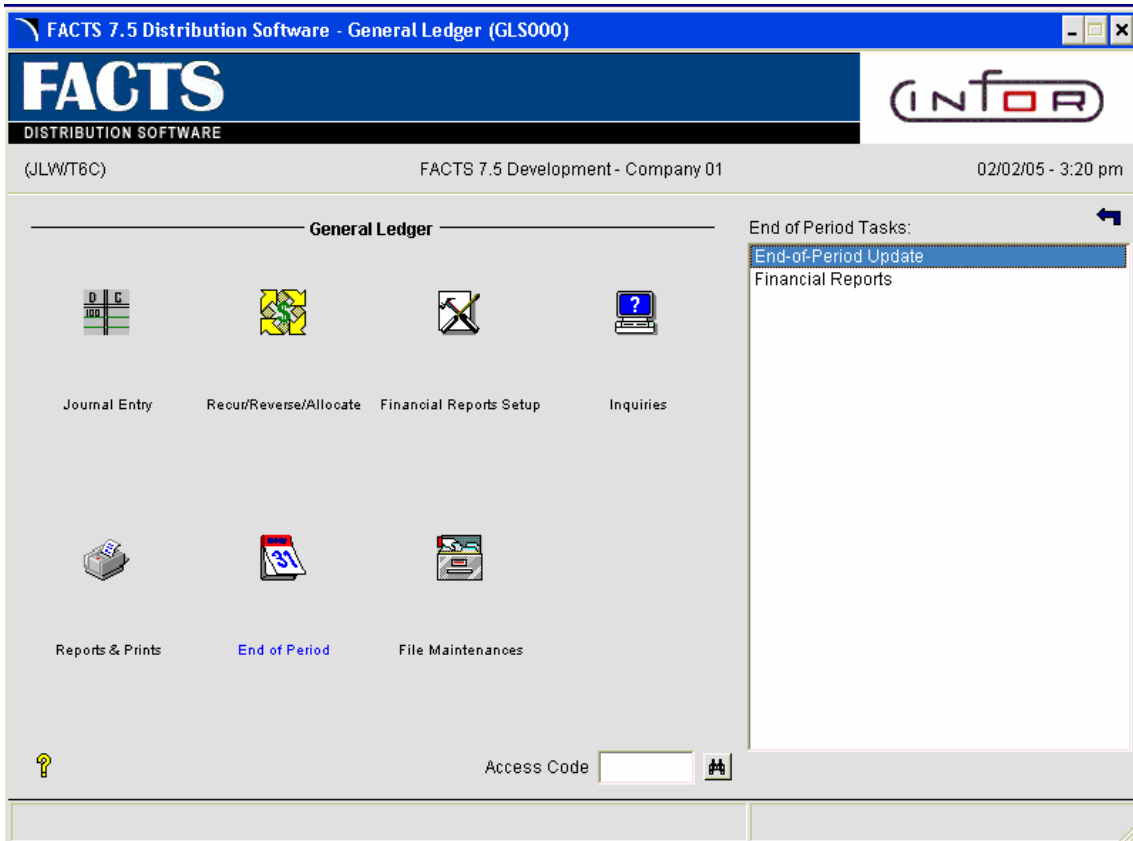
End-Of-Period Update (GLU890)

Function

This program allows the user to close the current fiscal period by updating the GL account file (ending balances) according to the information in the journal file.

A false update option allows the current period to close for financial report purposes only. It does not actually close the period.

The system determines if all modules which post automatically to GL have been closed for the period. If not, the system does not allow updating. It also determines whether the last period recurring/reversing/allocating entries were posted and displays the posting date prior to beginning the update.

During the false update, a new current ending balance for each account is calculated but no other updating occurs. This allows the user to then run financial statements for the current period without actually closing the period. The false close-out may be run as often as needed until the true close-out is run.

During the true close-out, the current ending balance for each account is calculated from the previous periods' ending balances and the journal transaction amounts. The oldest ending balance is dropped from, and the new ending balance added to, each account record. Note that expense and revenue accounts begin a new fiscal year with beginning balances of zero. All other accounts carry over their ending balance from the previous fiscal year. Journal records are then removed. If journal history is stored, the journal records are written to the yearly journal file and the program deletes the journal history from the oldest period stored. At the end of the update, the GL figures file records are removed. Also, the company period ending dates and period number advance to the next ending date and period (from the standard period ending dates record and period).

User Inputs

The following inputs are involved in running the End-of-Period Update:

1. True Closeout

Enter **Y** or **N** to indicate if this is a true close-out. Entering Y indicates the user needs to perform a true close-out during which the month will be closed. Entering N indicates that a false close-out will be run.

Technical Notes

Updating occurs by calculating the current period ending balances in the account file (GLMSTR) from the journal entries for the period (GLJRNL). Journal entries are then written to the yearly journal file (GLYJRN). The figures for the current period are deleted from the figures file (GLFIGS). If it is the end of the year, the revenue and expense accounts are set to zero and a journal entry is written to the retained earnings journal.

FILES UPDATED - SMCNTL, GLMSTR, GLJRNL, GLFIGS, GLJRNX, GLBUDG, GLYJRX, GLYJJX, GLYJRN

```
End-of-Period Update (GLU890)                          _ □ ✕
Help

01-FACTS 7.5 Development      END-OF-PERIOD UPDATE          GLU890
                                                        CP=09/04 SEP
A TRUE CLOSEOUT WILL CLOSE THE CURRENT GL PERIOD 09/04 ENDING ON 09/30/04.
ACCOUNT ENDING BALANCES AND BUDGETS WILL BE UPDATED AND JOURNAL ENTRIES DELETED.
ANY REQUIRED REVERSING ENTRIES WILL BE CREATED.

RECURRING ENTRIES LAST POSTED 09/02 SEP, REVERSING ENTRIES LAST POSTED 09/04 SEP

TRUE CLOSEOUT N FALSE CLOSEOUT - PERIOD NOT CLOSED




END OF INPUTS. ENTER 'YES' TO CONTINUE, F4-BACKUP ...
```

How to close the current fiscal period and update GL account file ending balances

1. Access this program by choosing General Ledger-->End of Period-->End-Of-Period Update.

2. In the True Closeout input, enter Y or N to indicate if this is a true close-out. Enter Y to indicate you need to perform a true close-out during which the month will be closed. Enter N to indicate that you want to run a false close-out.

Financial Reports (GLR810)

Function

This program allows the user to print GL reports (such as balance sheets or profit and loss statements). They can be printed for any given period based on the financial reports the user has created.

Reports are printed by report groups. Up to 26 report groups can be entered, and a report may be printed for each group entered. A default option displays all valid report groups automatically.

Templates that store "current period" (or similar values like "system date") resolve to the "current period at the time the report is run" rather than what the "current period" was at the time the template was created. For example: If you save a template for the Financial Reports and select "Current Period" for the Period input, when that template is selected to run again (either manually or via Job Stream) the period is determined using the current period in the Company Periods & Ending Dates F/M (GLF970) when the report is run not the period when the template was created.

User Inputs

The following inputs are involved in the printing of the GL Financial Reports:

1. Period

Enter the period (ref. 5) within the last 27 (including the current period) fiscal periods that this report is to be run. CR defaults to current period. F2 defaults to last period closed.

2. Report Group

Enter the report group(s) to print. The entry must be a valid report group. F2 allows a search (ref. 6). After entering one group, CR ends the input, and F3 backs up one group.

Note: If any consolidated reports are being printed, all companies on the report **must** have the same fiscal year.

3. Report Name

Enter the report name to print. The entry must be a valid report (i.e., must exist in the Report Setup F/M). F2 allows a search (ref. 6). After entering the first report, returning to this input allows the options of F1-end names, F3- back up one name and CR defaults to same.

4. Report Format

Enter the report format to be used. The entry must be a valid report format. The report name and format must be the same type. F2 allows a search (ref. 6).

Technical Notes

All reports are driven by GLR811. This program builds a string of companies, branches and departments and passes it to the printing program.

The program proceeds by reading through the custom report file (GLCRPT) and writes the line and figures out to the work file (GLDIR#). After completing the first pass, the report reads from GLDIR# and does the calculations (% of Base, Variance, etc.,) before printing.

After printing a report, the program returns to GLR811, and begins the process again.

GLR812 is a sample report with REMs.

FILES USED - SMCNTL, GLCRPT, GLMSTR, GLBUDG, GLSRPT, GLDIR#

FILES UPDATED – GLFIGS

```
 Financial Reports (GLR810)                                      _ □ ×
 Help

 01-Demo Company              FINANCIAL REPORTS                    GLR810
                                                                CP=09/02 SEP
 PERIOD 09/02 SEP CURRENT

 REPORT GROUP

              BR01 BR02 COMP EACH


 REPORT NAME ....

 REPORT FORMAT




 ENTER REPORT NAME, F2-SEARCH, F4-BACKUP           Search   Backup   OK
```
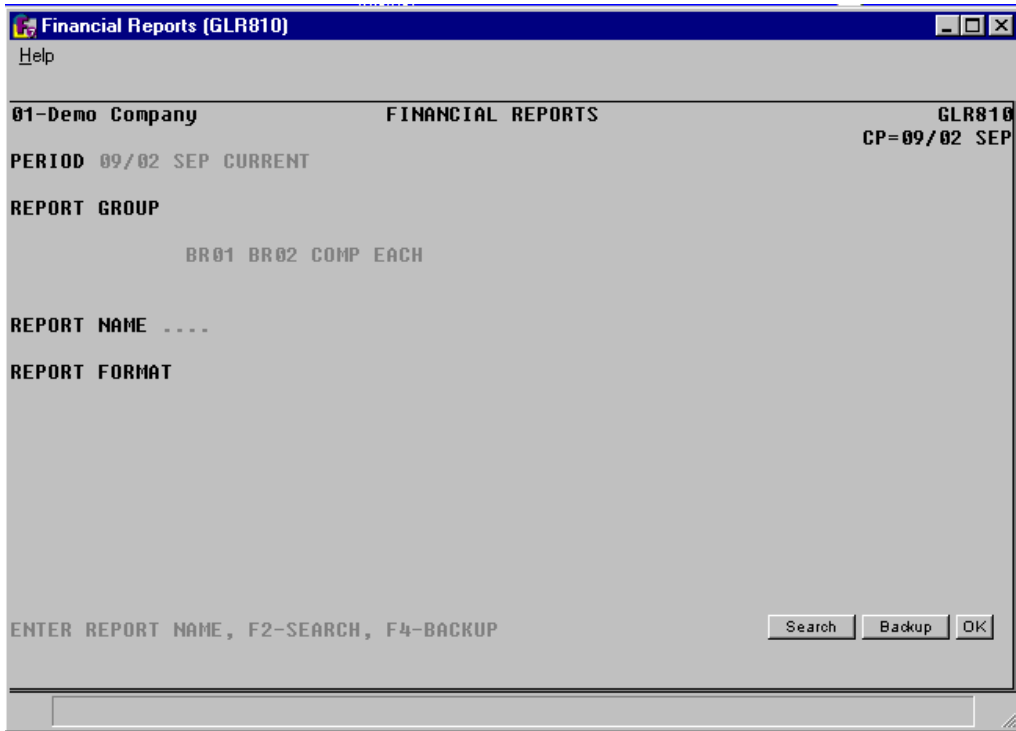
CHAPTER 8

File Maintenances

File maintenance programs allow the user to enter, change and delete data. These programs are used to enter the initial data required to set up the system (refer to Installation manual).

The user can add, change and delete the records in a file. This is called maintaining the file. Some file maintenance programs may be used often (example: Account F/M) where others are used less frequently. There is an Infrequent File Maintenances menu for the latter programs; most of these are used only one time during the initial setup of the system. However, the information in the infrequent file maintenances may be updated by the system. An example would be the Nonstatic Control F/M which keeps track of the date of the last end-of-period update and the last period that recurring, reversing and allocating entries were posted.

All files, once set up, are maintained and updated by the system.
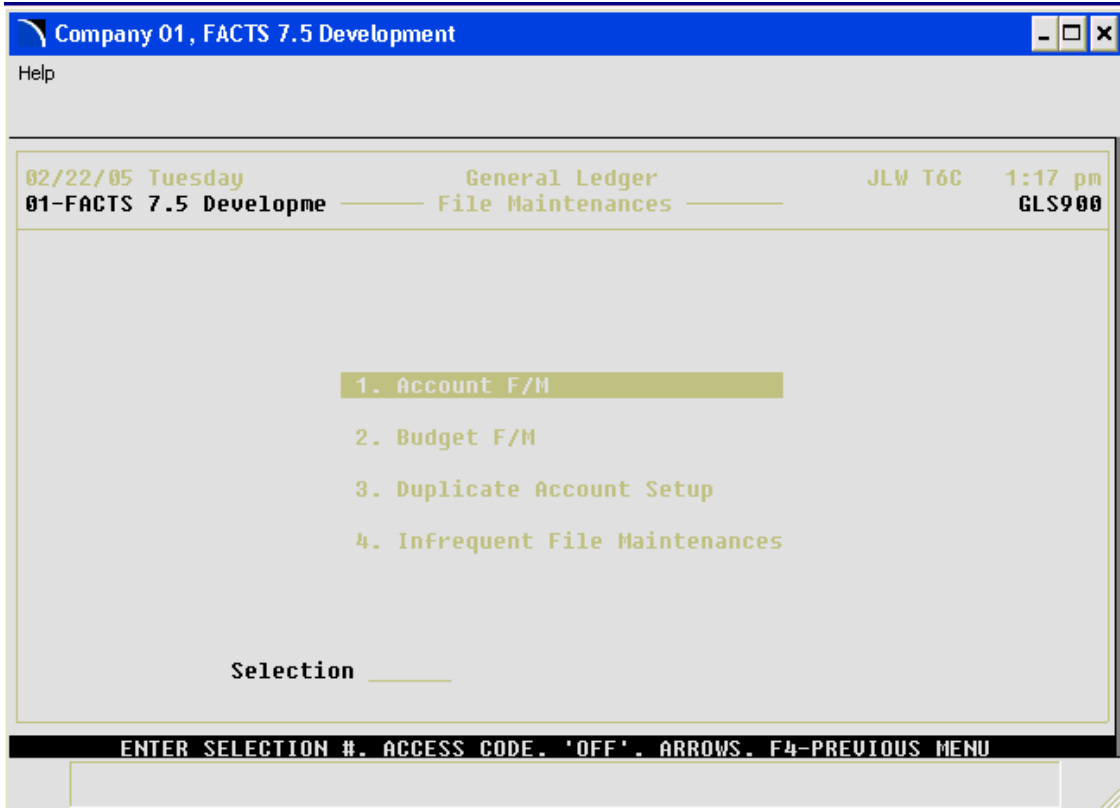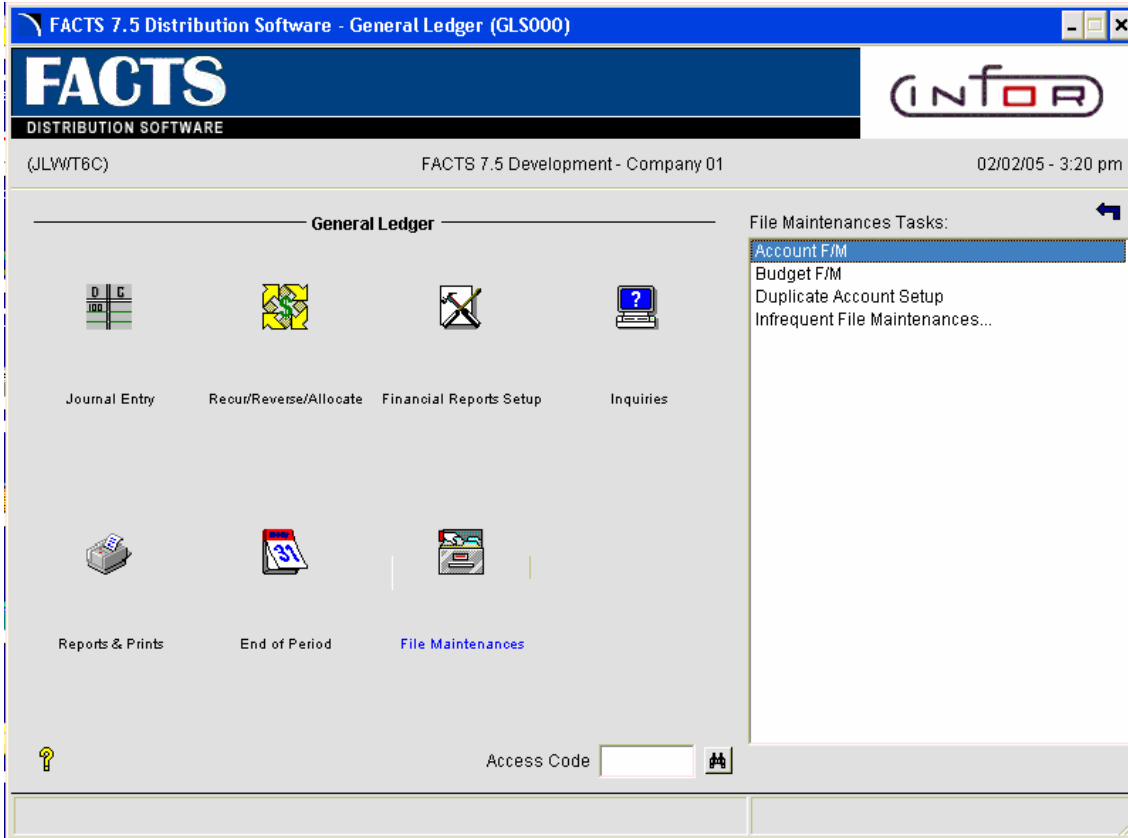
Account F/M (GLF910)

Function

This program allows the user to maintain the GL account file.

Each account record contains the account number, description, alpha sort key, account type, the present balance for the current period and the ending balances for the last 27 fiscal periods. As a safeguard against inadvertent loss of data, a flag may be set in the GL static control record that eliminates the change and deletion option.

User Inputs

The following inputs are involved in creating an account record:

*. GL Account Number

Enter the GL account number without dashes (the system inserts them automatically). Only numeric characters are accepted. F2 allows a search (ref. 6).

Most Current Screen

2. Description

Enter the account description (up to 30 characters).

3. Alpha Sort

Enter the alphabetic sort key (up to 10 characters).

4. Type

Enter whether the type is a **A**-asset, L-liability, **C**-capital, **R**-revenue, or **E**-expense. CR initially defaults to A.

5. Summary Management Type

Enter whether the summary management type is a **$**-cash, **C**-cost, **I**-inventory, **P**-payables, **R**-receivables, **S**-sales or enter a space indicating not used. This type is used to sort account numbers for the Summary Management Inquiry program. CR initially defaults to not used.

6 - 17. Ending Balances

Enter the present ending balance for the current period and the ending balances for the past 12 fiscal periods. Enter the balance as a negative (-) if it is a credit balance (example: sales is a credit balance, and telephone is not). F3 ends inputs and sets the remaining balances to 0. CR initially defaults to 0. If the user needs to add to the amount displayed for a period, enter the amount to add and press F2.

Prior Periods Screen

Enter the ending balances for up to 16 additional prior fiscal periods. Enter the balances as a negative (-) if it is a credit balance (example: sales is a credit balance, and telephone is not). F3 ends inputs and sets the remaining balances to 0. CR initially defaults to 0. If the user needs to add to the amount displayed for a period, enter the amount to add and press F2.

Technical Notes

FILES USED - SMCNTL, GLBUDG

FILES UPDATED - GLMSTR, GLTYPX, GLALPX, GLMSMX

Account F/M (GLF910)

GL Account # `100010` 📇 **Cash** ⏮ ◀ ▶ ⏭

| Most Current | Prior Periods |

Description `Cash` Account Type `A - Asset` ▼

Alpha `CASH` Summary Mgmt Type `$ - Cash` ▼

CP 09/1997 Sep	239560.58 ⊘	PP 03/1997 Mar	183741.67 ⊘
LP 08/1997 Aug	275621.84 ⊘	PP 02/1997 Feb	160452.84 ⊘
PP 07/1997 Jul	231092.50 ⊘ ▶	PP 01/1997 Jan	138840.72 ⊘
PP 06/1997 Jun	206573.21 ⊘ ▶	PP 12/1996 Dec	176523.27 ⊘
PP 05/1997 May	219584.98 ⊘	PP 11/1996 Nov	144682.55 ⊘
PP 04/1997 Apr	219383.96 ⊘	PP 10/1996 Oct	162546.12 ⊘

💾 Save   ✖ Delete   🗋 New   ⬆ Exit

Enter G/L# Description

Account F/M (GLF910)

Help

```
01-Demo Company              Account F/M                        GLF910

*.  GL Account # 100-01-0 Cash
2.  Description  Cash                    4.  Account Type A
3.  Alpha        CASH                    5.  Summary Mgmt Type $

6.   CP  09/2002 Sep      239560.58     12.  PP  03/2002 Mar      183741.67
7.   LP  08/2002 Aug      275621.84     13.  PP  02/2002 Feb      160452.84
8.   PP  07/2002 Jul      231092.50     14.  PP  01/2002 Jan      138840.72
9.   PP  06/2002 Jun      206573.21     15.  PP  12/2001 Dec      176523.27
10.  PP  05/2002 May      219584.98     16.  PP  11/2001 Nov      144682.55
11.  PP  04/2002 Apr      219383.96     17.  PP  10/2001 Oct      162546.12




Most Current, Prior Periods
Line to Change (F2-Cont), D-Delete, F4-Backup ..
Arrows: Up-Prev Rec, Dn-Next, Pgup-First, Pgdn-Last
```

Account F/M (GLF910)

GL Account # `100010` 📇 **Cash**   ⏮ ◀ ▶ ⏭

Most Current			Prior Periods		
PP 09/1996 Sep	144637.65	⊘	PP 01/1996 Jan	31271.69	⊘
PP 08/1996 Aug	118216.17	⊘	PP 12/1995 Dec	16055.61	⊘
PP 07/1996 Jul	83964.28	⊘	PP 11/1995 Nov	5926.90	⊘
PP 06/1996 Jun	56488.60	⊘	PP 10/1995 Oct	6491.32	⊘
PP 05/1996 May	57348.90	⊘	PP 09/1995 Sep	9253.23	⊘
PP 04/1996 Apr	93550.51	⊘	PP 08/1995 Aug	7289.06	⊘
PP 03/1996 Mar	70638.06	⊘	PP 07/1995 Jul	5966.53	⊘
PP 02/1996 Feb	52252.75	⊘	OP 06/1995 Jun	5519.04	⊘

💾 Save   ✖ Delete   📄 New   🚪 Exit

Account F/M (GLF910)

Help

01-Demo Company   Account F/M   GLF910

```
*.  GL Account # 100-01-0 Cash
2.   PP   09/2001 Sep     144637.65    10.   PP   01/2001 Jan     31271.69
3.   PP   08/2001 Aug     118216.17    11.   PP   12/2000 Dec     16055.61
4.   PP   07/2001 Jul      83964.28    12.   PP   11/2000 Nov      5926.90
5.   PP   06/2001 Jun      56488.60    13.   PP   10/2000 Oct      6491.32
6.   PP   05/2001 May      57348.90    14.   PP   09/2000 Sep      9253.23
7.   PP   04/2001 Apr      93550.51    15.   PP   08/2000 Aug      7289.06
8.   PP   03/2001 Mar      70638.06    16.   PP   07/2000 Jul      5966.53
9.   PP   02/2001 Feb      52252.75    17.   OP   06/2000 Jun      5519.04
```

Most Current, Prior Periods
Line to Change (F2-Cont), D-Delete, F4-Backup ..
Arrows: Up-Prev Rec, Dn-Next, Pgup-First, Pgdn-Last

Budget F/M (GLF920)

Function

This program allows the user to set up and maintain the budget information file.

Budgets are stored for the previous 27 periods, the current period and the next 13 periods for each account. The program uses a change parameters routine that allows for rapid changing of budget amounts. The user has the option to:

- Enter budget amounts.
- Enter parameterized changes - add to or replace existing amount for an individual period, multiple periods, using an amount or a percent.
- Display ending balances for account numbers.

Information created by this program may be printed using the Budget Print program and budgets may be used in printing various financial reports.

User Inputs

The following inputs are involved in creating budgets for GL account numbers:

* GL Account Number

Enter the general ledger account number. The entry must be a valid GL account number. F2 allows a search (ref. 6).

Enter Budgets

Enter the budget (+/-99999999.99) for 12 future periods (FP), next period (NP), current period (CP), last period (LP), 25 past periods (PP) and the oldest past period (OP). F3 sets the remaining periods to 0. CR defaults to the amount entered for the previous period.

When an account number has budgets is entered and the record is displayed, the user may perform the following:

 # - Changes line number. Enter the line number to change.

CR - Next record. This displays the next GL account number with budgets.

F1 - Parameterized changes. Enter to change the amounts from which line number   (2-42). Enter to change amounts to and including which line number (2-42).   Enter whether to **A**-add to existing amount or **R**-replace the existing amount.   Then enter one of the following inputs to perform:

I - Individual. The user enters the change amount for every line to be changed.

M - Multiple. The change amount entered is added to or replaces the existing budget amount for every line to be changed.

D - Distributed. The change amount entered is distributed among the number of   lines to change and this distributed amount is added to or replaces the existing budget amount for every line to be changed.

P - Percent changes. The percentage change amount entered is added to or replaces the existing budget amount.

F3- Displays ending balances. Displays the actual ending balances for this GL   account number.

D - Deletes the entire record

F4 - New entry

Technical Notes

FILES USED - SMCNTL, GLMSTR, GLALPX

FILES UPDATED - GLBUDG

```
Budget F/M (GLF920)                                              _ □ ×
Help

01-Demo Company                  BUDGET F/M                        GLF920
                                                                CP=09/02 SEP

  *. GL ACCOUNT # 530-01-2       Cost of Goods Sold

   2.FP 10/03      15000.00  16.LP 08/02      14000.00  30.PP 06/01      12000.00
   3.FP 09/03      15000.00  17.PP 07/02      14000.00  31.PP 05/01      12000.00
   4.FP 08/03      15000.00  18.PP 06/02      14000.00  32.PP 04/01      12000.00
   5.FP 07/03      15000.00  19.PP 05/02      14000.00  33.PP 03/01      12000.00
   6.FP 06/03      15000.00  20.PP 04/02      14000.00  34.PP 02/01      12000.00
   7.FP 05/03      15000.00  21.PP 03/02      14000.00  35.PP 01/01      12000.00
   8.FP 04/03      15000.00  22.PP 02/02      14000.00  36.PP 12/00      10000.00
   9.FP 03/03      15000.00  23.PP 01/02      14000.00  37.PP 11/00      10000.00
  10.FP 02/03      15000.00  24.PP 12/01      12000.00  38.PP 10/00      10000.00
  11.FP 01/03      15000.00  25.PP 11/01      12000.00  39.PP 09/00      10000.00
  12.FP 12/02      14000.00  26.PP 10/01      12000.00  40.PP 08/00      10000.00
  13.FP 11/02      14000.00  27.PP 09/01      12000.00  41.PP 07/00      10000.00
  14.NP 10/02      14000.00  28.PP 08/01      12000.00  42.0P 06/00      10000.00
  15.CP 09/02      14000.00  29.PP 07/01      12000.00

LINE # TO CHANGE (F2-CONTINUED), CR-NEXT RECORD, F1-PARAMETERIZED CHANGES,
F3-DISPLAY ENDING BALANCES, D-DELETE, F4-NEW ENTRY ..
```

Duplicate Account Setup (GLU910)

Function

This program allows the user to create GL account numbers for a new branch and/or department.

Account numbers may be created in G/L#, alpha, or account type order. The user also determines the branch and/or department to create from and the new branch and/or department to create.

The program creates new account numbers in the account file based on the parameters selected by the user. The description, alpha sort, type, and summary management type are created for the new accounts using the information in the **from** account number. No account balances are created; i.e., they are initially set to zero.

User Inputs

The following steps are involved in duplicating account numbers:

1. Order

Enter whether to create in **G**-General Ledger account number, **A**-alpha or **T**-account type (asset, liability, expense, revenue, capital) order. For example, if creating in type order, enter **T**. CR defaults to G.

2. Beginning Order Choice

Enter the beginning order choice to create, e.g., if GL account number (G) was chosen above, the user selects the beginning GL account number to create. CR defaults to FIRST.

3. Ending Order Choice

Enter the ending order choice to create, e.g., if GL account number (G) was chosen above, the user selects the ending GL account number to create. CR defaults to LAST.

4. From Branch

Enter the branch from which to create. The entry must be numeric. CR defaults to ALL.

5. To Branch

If ALL was entered in input #4, this input is skipped. Enter the branch to which to create. The entry must be numeric.

6. From Department

Enter the department from which to create. The entry must be numeric. CR defaults to ALL.

7. To Department

If ALL was entered in input #6, this input is skipped. Enter the branch to which to create. The entry must be numeric.

Technical Notes

Creation proceeds by reading through the account file (GLMSTR), checking for numbers meeting criteria entered and if a new account is to be created, a record is created in the account file, alpha sort file (GLALPX), type sort file (GLTYPX) and the summary management type sort file (GLMSMX).

FILES USED - SMCNTL

FILES UPDATED - GLMSTR, GLALPX, GLTYPX, GLMSMX

```
┌─────────────────────────────────────────────────────────────────┐
│ ╲ Duplicate Account Setup (GLU910)                    _ □ ✕     │
├─────────────────────────────────────────────────────────────────┤
│ Help                                                            │
│                                                                 │
│ 01-FACTS 7.5 Development      DUPLICATE ACCOUNT SETUP    GLU910  │
│                                                                 │
│ ORDER G                                                         │
│                                                                 │
│ BEGINNING G/L# FIRST                                            │
│                                                                 │
│ ENDING G/L# LAST                                                │
│                                                                 │
│ FROM BRANCH 01   TO BRANCH 01    Atlanta Branch                 │
│                                                                 │
│ FROM DEPARTMENT 1    TO DEPARTMENT |.        Wholesale          │
│                                                                 │
│                                                                 │
│                                                                 │
│                                                                 │
│                                                                 │
│                                                                 │
│ ENTER DEPARTMENT TO COPY TO, F4-BACKUP                          │
│                                                                 │
│ ┌─────────────────────────────────────────────────────────┐   │
│ └─────────────────────────────────────────────────────────┘   │
└─────────────────────────────────────────────────────────────────┘
```

CHAPTER 9

Infrequent F/M

File maintenance programs allow the user to enter, change and delete data. These programs are used to enter the initial data required to set up the system (refer to the Installation Manual).

The user can add, change and delete the records in a file. This is called maintaining the file. Some file maintenance programs may be used often where others are used less frequently. There is an Infrequent File Maintenances menu for the latter programs; most of these are used only one time during the initial set up of the system. However, the information in the infrequent file maintenances may be updated by the system. An example would be the Nonstatic Control F/M that keeps track of the accounts payable period and all the register trace numbers.

All files, once set up, are maintained and updated by the system. Most file maintenances in the accounts payable system do not need to be maintained by the user and it is unlikely that they will be used.

Journal F/M (GLF950)

Function

This program allows the user to create and maintain journal numbers and descriptions.

Journal numbers are used to separate journal entries into groups for audit trail purposes. All journal entries will ultimately be posted into the same file. However, journal numbers allow differentiation in the way they get posted to that file; the entries will go into different areas of the file. For example, when expensing accounts payable documents, the journal entry may go under the accounts payable journal or sales entries may go under the sales journal number.

Journal numbers and their descriptions are determined entirely by the user. Suggested numbers are given in the Installation Manual. All journal entries must reference a valid journal number from this file.

User Inputs

The following inputs are involved in creating a journal record:

* Journal

Enter a journal code (up to 4 characters). F2 allows a search (ref. 6).

2. Description

Enter a journal description (up to 30 characters).

3. Last Entry Used

This field should be set to 0 initially. It is updated by the system when journal entries are made for this journal number. CR defaults to 0.

Technical Notes

FILES UPDATED - SMCNTL
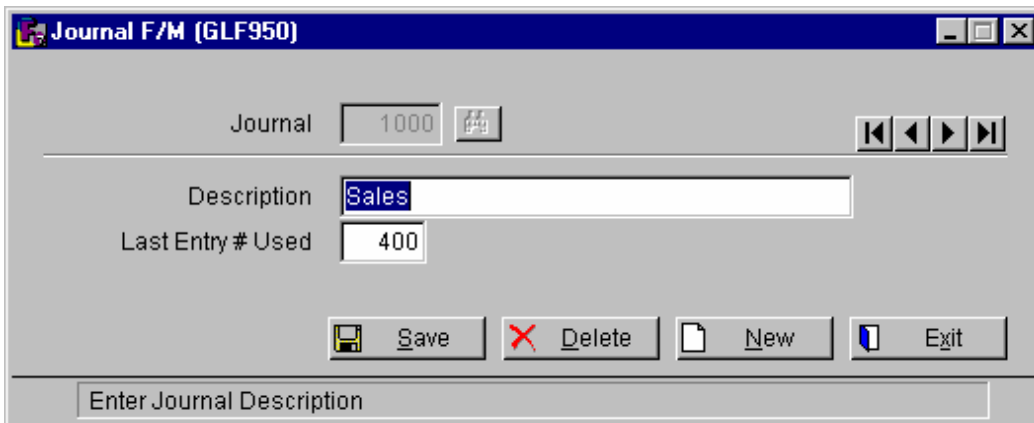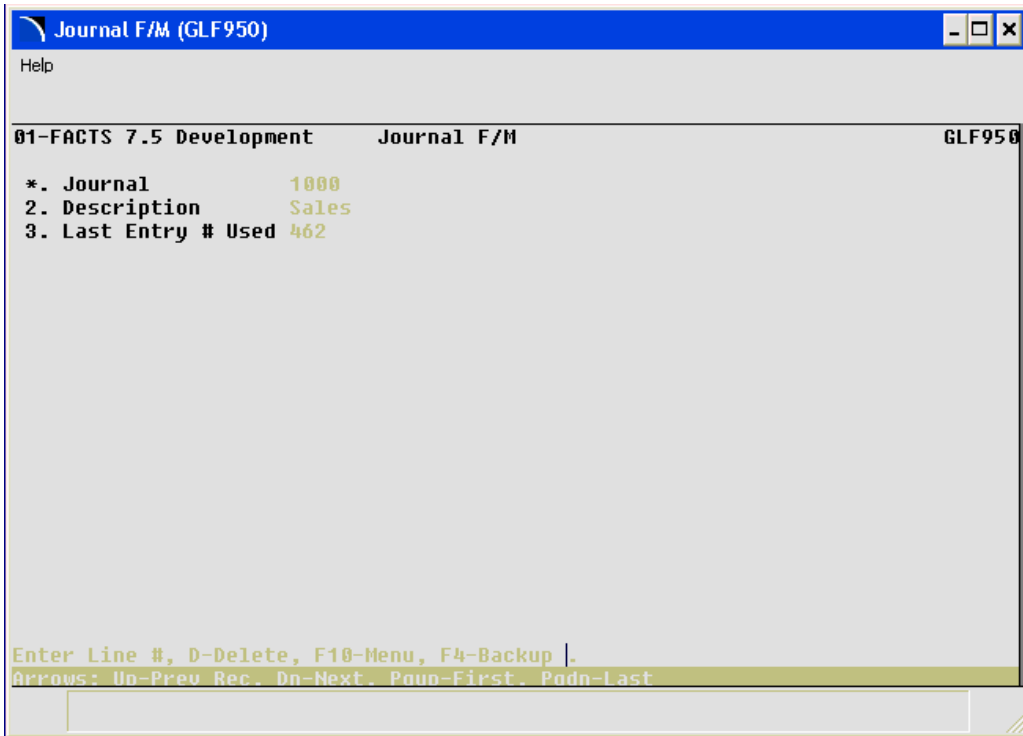
Department F/M (GLF955)

Function

This program allows the user to create and maintain department records to be imbedded in the General Ledger account number.

Each of the department records contains a department number and description. Department numbers and their descriptions are determined entirely by the user. Departments are used throughout the system for posting to General Ledger. The department may be imbedded within the GL account number and the proper department may be inserted in the account number when appropriate. For example, if posting sales by department, when an invoice is entered, it is assigned a department (example: 02). When posting to the sales account number (example: 410-00 where -00 indicates department) to general ledger, the system can insert the department and post to the proper account number (example: 410-02). This file is referenced by the GL financial reports to print by department.

User Inputs

The following inputs are involved:

* **Department #**

Enter a department number (the length of department is set in the Company Control F/M). F2 allows a search (ref. 6).

2. **Description**

Enter the department description (up to 30 characters).

Technical Notes

FILES UPDATED - SMCNTL

Department F/M (GLF955)

Department # [1]

Description [Wholesale]

[Save] [Delete] [New] [Exit]

Enter Department Description

Department F/M (GLF955)

Help

```
01-Demo Company              Department F/M                        GLF955

*. Department # 1
2. Description    Wholesale
```

```
Line to Change (F2-Cont), D-Delete, F4-Backup .
Arrows: Up-Prev Rec, Dn-Next, Pgup-First, Pgdn-Last
```

Trial Balance Total Breaks F/M (GLF960)

Function

This program allows the user to set up trial balance total breaks according to their own specifications.

The records created by this program determine the layout of the trial balance.

Breaks may be set up for trial balance to print in GL account number order. Accumulated amounts between breaks may be stored in any of nine total groups. One of these nine total groups is printed at each break. It and all total groups of a lesser number are then cleared (set to zero) and may be used again to accumulate amounts. The report total at the end of the trial balance is not affected by any breaks set through this program.

User Inputs

The following inputs are involved in creating a trial balance break record:

* Ending G/L #

Enter the ending GL account number to print. F2 allows a search (ref. 6).

2. Total Group

Enter the total group to print (1-9). Upon printing, it and all lesser total groups are cleared, (e.g., if total group 5 is printed, total groups 1-5 are set to zero immediately after the print. All higher total groups (6-9, in this case) continue to accumulate figures.) CR defaults to 1.

3. Total Description

Enter a description to be printed next to the total (up to 30 characters). CR defaults to no description.

Technical Notes

FILES USED - SMCNTL, GLMSTR

FILES UPDATED - GLTRBL

Trial Balance Total Breaks F/M (GLF960)

Ending G/L#   195-02-0   Goodwill

Total Group   1
Total Description   Assets

Save   Delete   New   Exit

Enter Total Group to Print (1-9)

Trial Balance Total Breaks F/M (GLF960)
Help

01-Demo Company   Trial Balance Total Breaks F/M   GLF960

*. Ending G/L#   195-02-0 Goodwill
2. Total Group   1
3. Total Description Assets

Line to Change (F2-Cont), D-Delete, F4-Backup .
Arrows: Up-Prev Rec, Dn-Next, Pgup-First, Pgdn-Last

Standard Period Ending Dates F/M (GLF965)

Function

This program allows the user to create and maintain the standard period ending dates record.

This record should be entered when initially setting up the system. It contains period ending dates for the system. The Company Period and Ending Dates program references data created here.

The standard period ending dates record contains ending dates for 45 periods. Initially, there should be future period ending dates to run the system for a year. However, at the end of that year, the system tries to use the next period ending date (while running the GL End-of-Period Update) and there is not one. The system prompts the user to come to this file maintenance and add some new future standard period ending dates (the oldest dates are dropped). Then the user can close GL completely. The standard period ending dates must remain at least two periods ahead of any company current period ending date.

User Inputs

The following inputs are involved in setting up the standard period ending dates record:

1. Ending Dates

Enter each date beginning with the newest date through to the oldest ending date. On any ending date the user may enter F2 instead of CR and the system automatically assigns the remaining dates. For example, if December 31, 1990, is entered this indicates the last day of the month is always used and the last date of each month is set up. If December 25, 1991 is entered, this indicates the 25th day of the month is always used. If the first date entered is one which ends after the 30th however, the ending dates should always be the last day of the month, enter CR. Do not press F2 to assign remaining dates until entering a date for a month that ends on the 31st.

After all dates are entered, they may be changed or added (new or old) at any time.

Technical Notes

FILES UPDATED - SMCNTL

```
┌─────────────────────────────────────────────────────────────────────┐
│ 🖥 Standard Pd Ending Dates F/M (GLF965)                    _ □ ×     │
│ Help                                                                  │
│                                                                       │
│ 01-Demo Company          STANDARD PERIOD ENDING DATES F/M     GLF965  │
│                                                                       │
│ NEW DATE-01  02/28/03    DATE-16  11/30/01      DATE-31  08/31/00     │
│     DATE-02  01/31/03    DATE-17  10/31/01      DATE-32  07/31/00     │
│     DATE-03  12/31/02    DATE-18  09/30/01      DATE-33  06/30/00     │
│     DATE-04  11/30/02    DATE-19  08/31/01      DATE-34  05/31/00     │
│     DATE-05  10/31/02    DATE-20  07/31/01      DATE-35  04/30/00     │
│     DATE-06  09/30/02    DATE-21  06/30/01      DATE-36  03/31/00     │
│     DATE-07  08/31/02    DATE-22  05/31/01      DATE-37  02/29/00     │
│     DATE-08  07/31/02    DATE-23  04/30/01      DATE-38  01/31/00     │
│     DATE-09  06/30/02    DATE-24  03/31/01      DATE-39  12/31/99     │
│     DATE-10  05/31/02    DATE-25  02/28/01      DATE-40  11/30/99     │
│     DATE-11  04/30/02    DATE-26  01/31/01      DATE-41  10/31/99     │
│     DATE-12  03/31/02    DATE-27  12/31/00      DATE-42  09/30/99     │
│     DATE-13  02/28/02    DATE-28  11/30/00      DATE-43  08/31/99     │
│     DATE-14  01/31/02    DATE-29  10/31/00      DATE-44  07/31/99     │
│     DATE-15  12/31/01    DATE-30  09/30/00  OLD DATE-45  06/30/99     │
│                                                                       │
│                                                                       │
│                                                                       │
│                                                                       │
│ DATE TO CHANGE (F2-CONTINUED), N-ADD NEW, O-ADD OLD, D-DELETE, F4-END │..│
│                                                                       │
│ ┌───────────────────────────────────────────────────────────────┐   │
│ └───────────────────────────────────────────────────────────────┘   │
└─────────────────────────────────────────────────────────────────────┘
```

Company Periods & Ending Dates F/M (GLF970)

Function

This program allows the user to create and maintain the company periods and ending dates record.

This record is entered when initially setting up the system and thereafter is maintained by the system. It determines the company's fiscal year dates. The user enters the current fiscal period of the year and the current period ending date.

From this information, it is possible to calculate the periods and ending dates for the past 26 fiscal periods, plus the current and next period, and their respective ending dates. This information is also included in each record. For example, if the fiscal year starts in March and today's date is March 15, 1990, then the current period would be set to 0190 and the current period ending date would be set to 033190 (assuming date mask in company control record is set to MMDDYY).

User Inputs

The following inputs are involved in the creating of a company periods and ending dates record:

1. Current Period

Enter the current period for this company (ref. 5). CR initially defaults to the first period of the current year.

2. Current Period Ending Date

Enter the current period ending date. The date must be a valid ending date in the standard period ending dates record (ref. 2).

3. Period Descriptions

Enter the string of 3-character period descriptions that are to be displayed on screens throughout the system beginning with the first month of the fiscal year. The total number of characters entered must equal 3 x the number of periods per year. The description chosen is user-defined. CR initially defaults to the first three letters of each month for a 12-period year (JANFEBMAR...).

The remaining periods and dates are then calculated and displayed.

Technical Notes

FILES UPDATED - SMCNTL

```
┌─────────────────────────────────────────────────────────────────────────┐
│ Company Pds & Ending Dates F/M (GLF970)                        _ □ ✕      │
├─────────────────────────────────────────────────────────────────────────┤
│ Help                                                                      │
│                                                                           │
│ 01-Demo Company              COMPANY PERIODS & ENDING DATES F/M   GLF970  │
│                                                                           │
│   1. CURRENT PERIOD         09/02 SEP                                      │
│   2. CP ENDING DATE         09/30/02                                       │
│   3. PERIOD DESCRIPTIONS  JANFEBMARAPRMAYJUNJULAUGSEPOCTNOVDEC             │
│                                                                           │
│    NEXT PERIOD 10/02  ENDING 10/31/02    PRIOR PERIOD 08/01  ENDING 08/31/01│
│ CURRENT PERIOD 09/02  ENDING 09/30/02    PRIOR PERIOD 07/01  ENDING 07/31/01│
│    LAST PERIOD 08/02  ENDING 08/31/02    PRIOR PERIOD 06/01  ENDING 06/30/01│
│   PRIOR PERIOD 07/02  ENDING 07/31/02    PRIOR PERIOD 05/01  ENDING 05/31/01│
│   PRIOR PERIOD 06/02  ENDING 06/30/02    PRIOR PERIOD 04/01  ENDING 04/30/01│
│   PRIOR PERIOD 05/02  ENDING 05/31/02    PRIOR PERIOD 03/01  ENDING 03/31/01│
│   PRIOR PERIOD 04/02  ENDING 04/30/02    PRIOR PERIOD 02/01  ENDING 02/28/01│
│   PRIOR PERIOD 03/02  ENDING 03/31/02    PRIOR PERIOD 01/01  ENDING 01/31/01│
│   PRIOR PERIOD 02/02  ENDING 02/28/02    PRIOR PERIOD 12/00  ENDING 12/31/00│
│   PRIOR PERIOD 01/02  ENDING 01/31/02    PRIOR PERIOD 11/00  ENDING 11/30/00│
│   PRIOR PERIOD 12/01  ENDING 12/31/01    PRIOR PERIOD 10/00  ENDING 10/31/00│
│   PRIOR PERIOD 11/01  ENDING 11/30/01    PRIOR PERIOD 09/00  ENDING 09/30/00│
│   PRIOR PERIOD 10/01  ENDING 10/31/01    PRIOR PERIOD 08/00  ENDING 08/31/00│
│   PRIOR PERIOD 09/01  ENDING 09/30/01   OLDEST PERIOD 07/00  ENDING 07/31/00│
│                                                                           │
│                                                                           │
│ LINE # TO CHANGE (F2-CONTINUED), D-DELETE, F4-END |..                      │
│                                                                           │
└─────────────────────────────────────────────────────────────────────────┘
```

Static Control F/M (GLF975)

Function

This program allows the user to create and maintain the GL static control record. The GL static control record is critical to the proper functioning of the GL system. The record contains information which the GL system references in performing various functions.

CAUTION! It is strongly advised that a password be used for this program. Changes should be made only with extreme caution and under the supervision of your affiliate.

User Inputs

The following inputs are involved in creating the GL static control record:

1. Retained Earnings G/L #

Enter the GL account number for retained earnings. The entry must be a valid GL account number. If you are setting up the record for the first time, F3 allows you to skip inputs #1 and #2. F2 allows a search.

2. Out-Of-Balance G/L #

Enter the GL account number for an out-of-balance account. The entry must be a valid GL account number. F2 allows a search.

3. Journal for Retained Earnings

Enter a journal number to be used to post retained earnings at the end of the fiscal year. (The system posts the entry automatically.) The entry must be a valid journal number. F2 allows a search.

4. Allow Journal Correction

Enter **Y** or **N** to determine whether to allow corrections or deletions in the Journal Entry program. (Some users answer no to preserve audit trails making an offsetting/correction journal entry necessary.) CR initially defaults to Y.

5. Change/Delete Ending Balances

Enter **Y** or **N** to determine whether users have the option of changing and deleting account balances in the Account F/M program. CR initially defaults to Y.

6. Yearly Journal Entry Periods

Enter the number of prior periods to store for yearly journal entries (0-26). CR initially defaults to 0.

Technical Notes

FILES USED - GLMSTR

FILES UPDATED - SMCNTL

```
Static Control F/M (GLF975)                                    _ □ ×

Help

01-FACTS 7.5 Development     Static Control F/M              GLF975

  1. Retained Earnings G/L#    290-01-0 Retained Earnings
  2. Out-of-Balance G/L #      999-00-0 Out of Balance Account
  3. Journal for Rtnd Earnings 9000 Retained Earnings
  4. Allow Journal Correction  N
  5. Chng/Del Ending Balances  Y
  6. Yearly Journal Entry Pds  26














Enter Line #, D-Delete, F10-Menu, F4-End .
```

```
Static Control F/M (GLF975)                                    _ □ ×



        Retained Earnings G/L#  120-01-0  🔍  Accounts Receivable

           Out-of-Balance G/L #  650-01-2  🔍  Bank Charges

        Journal for Rtnd Earnings    1000  🔍  Sales

         Allow Journal Correction  ☑

        Chng/Del Ending Balances  ☑

          Yearly Journal Entry Pds    26



                          💾  Save   ✕  Delete   □ New   🚪 Exit

    Enter Retained Earnings GL Account #, F2-Search
```

Nonstatic Control F/M (GLF980)

Function

This program allows the user of the FACTS system to create the GL Nonstatic control record. The GL Nonstatic control record is critical to the proper functioning of the GL system. The record contains information, which the GL system references in performing various functions.

CAUTION! It is strongly advised that a password be used in this program. Changes should be made only with extreme caution and under the supervision of your affiliate.

User Inputs

The following inputs are involved in creating the GL Nonstatic control record:

1. Last Period Recurring Entries Posted

Enter the last period in which the recurring entries were posted (ref. 5). This initially defaults to the last period in GL and is updated by the system.

2. Last Period Reversing Entries Posted

Enter the last period in which the reversing entries were posted (ref. 5). This initially defaults to the last period in GL and is updated by the system.

3. Last Period Allocating Entries Posted

Enter the last period in which the allocating entries were posted (ref. 5). This initially defaults to the last period in GL and is updated by the system.

4. Date Of Last End-Of-Period Update

Enter the date of the last End-of-Period Update in General Ledger (ref. 2). CR defaults to 010100 initially (assuming date mask in company control record is set to MMDDYY) and is updated by the system.

Technical Notes

FILES UPDATED - SMCNTL

Nonstatic Control F/M (GLF980)   _ □ ✕

Last PD Recurring Entries   `09/1997`   **SEP**
Last PD Reversing Entries   `07/1997`   **JUL**
Last PD Allocating Entries   `08/1997`   **AUG**
Date of Last EOP Update   `07/31/1997`

💾 Save
✕ Delete
New
🚪 Exit

Enter Last Period That Recurring Entries Were Posted

Nonstatic Control F/M (GLF980)   _ □ ✕

Help

01-Demo Company   Nonstatic Control F/M   GLF980

1. Last PD Recurring Entries   09/2002 SEP
2.   Reversing Entries   09/2002 SEP
3.   Allocating Entries   09/2002 SEP
4. Date of Last EOP Update   08/31/2002

Line to Change (F2-Cont), D-Delete, F4-End .

Rebuild GL Sort Files (GLU990)

Function

This program allows the user to rebuild GL sort files which may not be up to date with the rest of the system.

Sort files are used throughout the FACTS system to enable the user to report and retrieve information in an order other than the order in which the main file is stored. For example, the records of the account file (GLMSTR) are stored in account number order. To access this file in alphabetical order requires a sort file (GLALPX) which is stored by alpha lookup by account number. Once the alpha is selected, the system is able to get the corresponding record in the main file and access it for the needed information.

User Inputs

The following inputs are involved in rebuilding GL sort files:

1. GLALPX

Enter **N** or **Y** to indicate whether to rebuild **GLALPX**. This file is the GL account number by alpha lookup sort file to the account file (GLMSTR). The file is used in alpha lookups and in various GL reports which print in alphabetical order. CR defaults to N.

2. GLJRNX

Enter **N** or **Y** to indicate whether to rebuild **GLJRNX**. This file is the GL account number by journal sort file to the journal file (GLJRNL). The file is used to read the journal file in account order rather than in journal order in programs such as the Trial Balance, Account Inquiry, and End-of-Period Update. CR defaults to N.

3. GLTYPX

Enter **N** or **Y** to indicate whether to rebuild **GLTYPX**. This file is the GL account number by type sort file to the GL account file (GLMSTR). The file is used in printing the Chart of Accounts by type. CR defaults to N.

4. GLYJJX

Enter **N** or **Y** to indicate whether to rebuild **GLYJJX**. This file is the yearly journal by journal number sort to the yearly journal file (GLYJRN). The file is used to read the yearly journal file in journal order in the Yearly Journal Inquiry and Yearly Journal Print and Yearly Trial Balance/Detail Ledger. CR defaults to N.

5. GLYJRX

Enter **N** or **Y** to indicate whether to rebuild **GLYJRX**. This file is the yearly journal by account sort file to the yearly journal file (GLYJRN). The file is used to read the yearly journal file in account order rather than in period order in the

Yearly Journal Inquiry and Yearly Journal Print and Yearly Trial
Balance/Detail Ledger. CR defaults to N.

6. GLMSMX
Enter N or Y to indicate whether to rebuild GLMSMX.
This file is the summary management type by GL account number sort file to the GL account file (GLMSTR).
 This file is used to read the GL account file in summary management type order
 rather than in account number order. It is used in the SM Summary Management Inquiry program.
 CR defaults to N.

7. End Of Inputs
Files will be rebuilt for all companies (ref. 3).

Technical Notes

This program proceeds by initializing (or clearing) the selected sort files. It then reads through the appropriate direct files and writes records to the sort files.

FILES USED - SMCNTL, GLMSTR, GLJRNL, GLYJRN

FILES UPDATED - GLTYPX, GLJRNX, GLALPX, GLYJJX, GLYJRX, GLMSMX

```
┌─────────────────────────────────────────────────────────────────────────┐
│ ╲ Rebuild GL Sort Files (GLU990)                              _ □ ✕       │
│ Help                                                                      │
│                                                                           │
│ 01-FACTS 7.5 Development        REBUILD GL SORT FILES             GLU990   │
│                                                                           │
│ GLALPX N                                                                  │
│                                                                           │
│ GLTYPX N                                                                  │
│                                                                           │
│ GLMSMX |.                                                                 │
│                                                                           │
│                                                                           │
│                                                                           │
│                                                                           │
│                                                                           │
│                                                                           │
│                                                                           │
│                                                                           │
│                                                                           │
│ THIS PROGRAM IS NOT TO BE RUN WITHOUT SYSTEM MANAGER'S SUPERVISION!        │
│                                                                           │
│ REBUILD SUMM MGMT TYPE/ACCOUNT # X-REF TO GLMSTR - GLMSMX? (N/Y), F4-BACKUP│
│                                                                           │
│ ┌───────────────────────────────────────────────────────────────────┐   │
└─────────────────────────────────────────────────────────────────────────┘
```
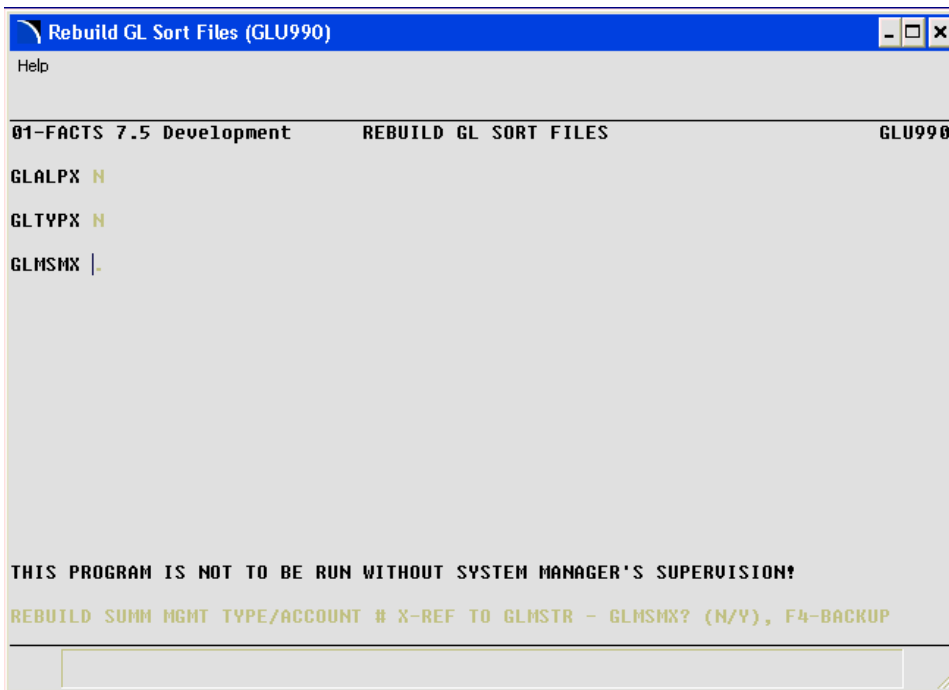
APPENDIX A: References

1. **F3 - End** If the entry program has an ending routine, F4 backs up to the **prompt-selection input**. Otherwise, F3 ends and exits the program or ends, clears the screen, and returns to input #1.

2. **Date** Dates will be displayed according to the format set in the Company Control Record. For viewing purposes, all dates will be displayed with a two digit year. For editing purposes, all dates will allow the entry and display of a four digit year. An entry date can be viewed in its entirety by using the left and right arrow keys or by using the HOME and END keys to scroll through the date field. The system will allow the full date or a partial date to be entered.

    Special dates that were previously displayed and stored as 01/01/00 and 12/31/99 will no longer be handled in the same manner.   Tag names such as NONE, ASAP, FIRST, LAST, etc. will now be used in place of "generic" dates. These tag names will also be accepted as the valid input dates in some data entry prompts.

    If you are upgrading from FACTS 6.05 (or earlier) to FACTS 6.06 (or later), the dates stored in your system are converted for you behind the scenes. Dates that display as **/**/** indicate that data is present for the field but the system does not know how to interpret the date. Contact your Affiliate for support.

    The Rule of 50: FACTS programs uses a "rule of 50" logic to expedite date processing. If the two digit year is greater than or equal to 50, the system will assume the date to be in the 1900s; if the two digit year is less than 50, the system will assume the date to be in the 2000s.

    During data entry, if the system is unable to interpret the date entered, the date mask will be displayed in the prompt. If the system is able to interpret the date entered, the date will be displayed in the prompt. Dates prior to 01/01/1800 or after 12/31/2199 are not allowed during date entry.

    FACTS programs contain 8-character and 10-character date fields. The date editing/entry display varies slightly depending on whether it is an 8-character or 10-character field. When editing a date, using the right arrow or the END key, will advance the cursor to the end of the date field and using the left arrow or the HOME key, will advance the cursor to the beginning of the date field.

	8-Character Date Field	**10-Character Date Field**
When entering a date in the 1900s (as defined by the 50-rule), the date will be displayed as follows:	**ORDERED** 01/02/96<	**ORDERED** 01/02/96 <
Use the right arrow key or the END key to display the full 4-digit year:	**ORDERED** /02/1996<	**ORDERED** 01/02/1996<

A plus sign at the end of the date field indicates that the year is not in the default century.	**ORDERED** 01/02/96+	**ORDERED** 01/02/2096<

3. **End Of Inputs** In all report and update programs, this is the last input prior to processing. This gives the user a chance to check all information entered for accuracy. If something needs to be changed, enter **F4** to back up and change. Once everything is correct, press **CR** or type **YES** and the program continues.

4. **Line Numbers** Line numbers are assigned automatically, beginning with 001, when entering a new entry, or the next line number when editing an existing entry. Some entry programs have 99 possible line numbers, but where needed the system provides numbers up to 999. Each new line number is one greater than the last. In the rare case where the maximum line numbers have been entered for a single entry, the program advances to the **prompt-selection input** and refuses further entries.

5. **Period** The mask of the period is PP/YY, i.e., the user may enter two digits for the period then enter the slash (/) and then enter two digits for the year. The period and year may also be entered without the slash and the system inserts it when displaying the period on the screen. One or two digits may be entered and the system assumes are the period and the current year.

6. **Search** The search feature allows the user to search for various fields when little or no information may be known about them. The search window will display at the bottom of the screen. Enter a search key, continue, or select the line number of one of the displayed lines.

APPENDIX B: Glossary of Terms

Activity The activity of a GL account is the difference between the ending balance of the previous month and the current balance. Activity can also be calculated for two previous periods or a range of periods by comparing the ending balances of the selected periods.

Allocating entry An allocating entry is an entry to a journal that distributes an amount to be posted over several G/L #'s or will sum several account amounts to post into a single G/L#. For example, a company could break down its phone expenses by department. That company would enter all the GL account numbers that hold the phone expenses (i.e., local carrier, long distance service and maintenance) under the from accounts column in the Allocating Journal F/M. Then the department's individual phone expense numbers and the percentage of the total bills (total of the from accounts) would be entered under the to accounts column (i.e., sales & marketing telephone - 50%, production telephone - 10%, administration telephone 40%). When the Post Recur/Reverse/Allocating program is run, all the **from** account totals receive an offsetting amount in order to balance that account, and posted to the **to** accounts are the corresponding allotted amount. Only journal entries in the same journal will be allocated. Allocating is performed only in the journal in which it was entered and is never done between journals.

Amount column Amount column stands for the amount in a column of a particular financial report. The amounts are taken from financial reports and stored in the GL figures file. These values can be used on other reports as is the case with the net profit and loss line to be used on the Balance Sheets. These figures are displayed in the GL Report Figures F/M.

Chart of accounts The chart of accounts is a list of all the GL account numbers that a company uses. Each company has its own chart of accounts.

Close-out Each period must be closed in order to move on the next period. The process of closing a period is called a close-out. A true close-out tells the system to irreversibly update all files and increment the period. A false close-out tells the system to only update the ending balances, in order to run the financial reports. A false close-out can be run as many times as needed.

Department number A department number that exists on file is valid. GL department numbers are setup through the GL Department F/M. Departments are used to segregate sections of a company, i.e., sales & marketing or customer support. Financial reports may be printed for a department. For more information, refer to the Department F/M in General Ledger. The length of the department is defined in the SM Company Control F/M (1-4 digits). If using departments, the department number

is imbedded in the G/L# (position to be imbedded is also defined in the company control record) for posting purposes.

Detail ledger   A report that prints the beginning balance, activity (displayed by journal and entry number) and ending balance for each GL account over a range of periods.

Ending balance   The ending balance is the total amount posted to the account from the beginning of the fiscal year through the close of the period for revenue and expense accounts, and it is the total amount posted to the account from the time the account was set up through the close of the period for other types of accounts.

Entry type   A journal entry can be a regular entry, a reversing entry, a recurring entry or an allocating entry.

GL period   Most of the modules in the system have their own period. GL stores of these periods in the General Ledger Standard Period Ending Dates F/M. The current GL period is stored along with the last day of the period, in the GL company period ending dates record. The next GL period is the first period to follow the current period in the period string (also in the GL company PD ending dates record). The number of periods per year is defined and stored in the company control record.

G/L # type GL account numbers fall into several types. These types are common account categories: asset, liability, capital, revenue and expense. The types are input by the user at the initial setup of a GL account number through the GL Account F/M.

General ledger account number A General Ledger account number that exists on file is valid. Valid G/L #'s are set up through the General Ledger Account F/M program. The system uses the numbers to organize specific accounts in order to post amounts. For example, the G/L # 1000000000 may be the account for telephone service; all telephone expenses would then be added up and stored under account number 1000000000. The length of the G/L # (minimum = 4, maximum = 10) is determined in the company control record. The system allows the G/L # to contain a branch number (2 digits) and/or a department number (1-4 digits). The position of these numbers are stored in the company control record.

Report Group   A report group that exists on file is valid. Report groups are set up through the GL Report Groups F/M. Report groups are used by the system when building the GL financial reports. Report groups hold the range of departments, branches or companies to print on the reports. For example, report group SPRT could be set up to include all the sporting good stores for a range of branches (i.e., 01-Dallas, 03-Atanta, 07-Memphis and 09-Chicago) in a particular company.

Journal   A journal that exists on file is valid. Journals are set up through the GL Journal F/M. The system uses journal numbers to separate journal entries by the type of entry (example: sales, payroll, receivables, etc.). The length of the journal number is up to four characters (alphanumeric, user-defined). Each module, when set up, determines the journal number to post the transactions of that module to in the General Ledger. For more information, refer to the Journal F/M in General Ledger.

Journal entry   A journal entry that exists on file is valid. Journal entries are made through the Journal Entry program (for current period) or the Prior Period Journal Entry program (for closed periods). Journal entries are stored by a 3-digit number in the journal file. An entry includes a G/L # and a debit or credit amount. This amount is posted to the GL account number and the record of this transaction is stored by journal, by entry number, in the (yearly - for closed periods) journal file.

Last closed   The last closed period is the prior period immediately preceding the current period. For example, if a company's fiscal year has 12 periods and the current period is June, then the last closed period is May.

Mask   A mask is used to format a number when printing. For example, printing the number -1 through a mask of "-##0.00" would print "-1.00", or through a mask of "(##000.00)" would print (001.00). The user can select which format to use on the GL financial reports in the GL Report Setup F/M. Options include: a negative sign before the number, a negative sign after the number, commas every 3 digits, parentheses for negative numbers, one, two, or no decimal places, etc.

Out-of-balance   If for some reason the system shuts down or encounters a hardware problem, instead of zeroing out any corrupted accounts, the system posts any unbalanced entries to the Out of Balance account. Normally, this account is not used.

% of base   Percentage of base is a term used to describe a column on the GL financial reports. The column prints the proportion of the previous column's amount and a selected line in the report (% of base line). The number is printed as a percentage of the base line. For example, line 10 is a caption line that prints "Telephone Costs". Lines 20, 30 and 40 print the total of the costs for the local carrier - $10, long distance service - $25 and maintenance costs - $15, respectively. Line 50 is a total line printing the total of these costs. The % of base line is 50 (the total costs) and lines 20, 30 and 40 print their percentage of the total (20%, 50%, and 30%, respectively).

Post   To post an amount is to store a number under a specific GL account number. For example, the user receives a phone bill for $60. The bill is entered into the system in the AP Document Entry program. When the period is closed and the AP Document Entry Register is run, that $60 is stored under a G/L# designated for phone expenses. This act of storing it under an account number is called

posting. The system posts amounts to accounts in order to classify accounts (expenses, assets, liabilities, capital, and revenues) and print totals of these accounts in order to better examine the company. Posting is done automatically by the system in register programs.

Prior period A prior period is a closed period. There are a designated number of periods per fiscal year (set in the company control), the system operates in each module's current period. Once the current period is closed, it becomes a prior period.

Recurring entry A recurring entry is an entry to a journal that is to be made every month. Instead of the user having to input the same entry over and over, the system allows the user make the entry initially and then posts it every month by running the Post Recur/Reverse/ Allocating program. An example of a recurring entry would be depreciation of an asset that is posted every month.

Report figures Report figures are the values of the columns (see Amount Column) on a single line of a GL financial report. These values are written to the GL figures file by a total line on the report. Usually, they are written out to be used on another report, but can be used in that same report.

Report format Each financial report type can be printed in several formats. There formats are supplied by the system and are displayed by the Report Format F/M. Report formats are two digit numbers and are the last two numbers of a GL financial report program.

Report line The GL financial reports require assembly by line. The user tells the system what to print on each line of the report. These lines are designated a user-defined line number in the GL Report Setup F/M. There are several types of report lines, for more information see GL Report Setup F/M.

Report type The GL financial reports fall into three report types: P&L, Balance Sheet and Other. Each report format (how the report prints and with what accounts) has a specific report type. Report types are entered in the GL Report Setup Layout F/M.

Retained earnings Retained earnings are the sum total profit or loss of the company since its inception. At the end of a fiscal year, the net profit or loss is balanced by an entry in the retained earnings account.

Reversing entry A reversing entry is an entry to a journal that balances an entry to be posted in the next period. For example, if the user needs to expense a bill in the current period, yet does not receive the bill until the next period, a reversing entry would be entered that posts the expense to the current

period, and the system automatically makes the offsetting journal entry for the next period. This way when the bill is received, the offsetting entry balances the expense of the bill entry. Most of the time this is used for accruing expenses.

Total group A total group is one of nine subtotals for the financial reports. The system allows the user to assign the value of a specific line on the financial report to a specific total group. This enables reports to independently total and subtotal in sections that may not be in consecutive order. For example, if the first section of the P&L is overhead, the amounts might be added to total group 1. The second might be gross revenues and all the figures might be added to total group two. Total groups 2 and 1 could be subtracted from each other and stored in total group 3. The next section might subtotal commissions and store that in total group 4. If total group 4 is subtracted from 3, the report might then print total group 3, which would contain the net profit.

Trial balance A report that prints the beginning balance, activity, and ending balance for each GL account over a range of periods.

Trial balance total break A record indicating to the system where totals of accounts should print on a detail ledger/trial balance.

Undistributed The undistributed amount is the difference between the allotted amount (from the header portion) and the amount allocated to G/L #'s (the detail portion). For example, if the user were making a journal entry for $100, then all $100 would have to be distributed to user-selected G/L #'s. If the full amount was apportioned (the allotted amount $100 equal to the distributed amount $50 to sales and $50 to inventory) then there would be no undistributed amount. Or, if the entire amount was not apportioned ($100 minus $50 to sales and $25 to inventory), then the amount left over ($25) would be the undistributed amount.

Variance Variance is a term used to describe a column on the GL financial reports. The column will print the proportion between any two other columns on that same report line. This proportion is printed as a percentage of how the two amounts vary.

Yearly journal When the current GL period is closed, all the GL journal entries are moved to the history file. This history file is the yearly journal file. The user can view the journal entries from closed periods in the Yearly Journal Inquiry.

APPENDIX C: Sample Reports

```
DATE: 04/22/02                          DEMO COMPANY                          GLR210 PAGE: 1
USER: SSI ToW                    RECURRING/REVERSING JOURNAL PRINT            TIME:  1:30 PM

JOURNAL FIRST TO LAST
ENTRY FIRST TO LAST

LN# G/L#     T DESCRIPTION            MEMO                         DEBIT        CREDIT       STANDARD
===================================================================================================
Journal 2000 PAYABLES
Entry 800 MONTHLY SERVICE CHARGES ON ACCOUNTS

001 100-01-0 A CASH                   BRANCH 01                                  25.00        (25.00)
002 650-01-1 E BANK CHARGES           ATLANTA BANK EXPENSE         25.00                       25.00
003 100-02-0 A CASH                   BRANCH 02                                  23.50        (23.50)
004 650-02-1 E BANK CHARGES           DALLAS BANK EXPENSE          23.50                       23.50

Entry 801 INSURANCE PAYMENTS

001 100-01-0 A CASH                   BRANCH 01                                 240.00       (240.00)
002 750-01-1 E INSURANCE EXPENSE      INSURANCE EXPENSE           240.00                      240.00
003 100-02-0 A CASH                   BRANCH 02                                 135.50       (135.50)
004 750-02-1 E INSURANCE EXPENSE      INSURANCE EXPENSE           135.50                      135.50

Entry 900 ESTIMATED TELEPHONE EXPENSE

001 310-01-0 L ACCOUNTS PAYABLE                                                 330.00       (330.00)
002 735-01-1 E TELEPHONE                                          190.00                      190.00
003 735-01-2 E TELEPHONE                                           50.00                       50.00
004 735-02-1 E TELEPHONE                                           75.00                       75.00
005 735-02-2 E TELEPHONE                                           15.00                       15.00
                                                             ------------  ------------
                                      JOURNAL TOTAL             754.00        754.00

Journal 3000 RECEIVABLES
Entry 900 PRE-PAYMENT ON SURPLUS EQUIPMENT SALE

001 100-01-0 A CASH                   CASH IN ADVANCE                          1500.00      (1500.00)
002 420-01-1 R MISCELLANEOUS INCOME   SCRAP METAL & EQUIPMENT    1500.00                     1500.00
                                                             ------------  ------------
                                      JOURNAL TOTAL            1500.00       1500.00
                                                             ------------  ------------
                                      REPORT TOTAL            2254.00       2254.00

T=ACCOUNT TYPE (A=ASSET, L=LIABILITY, C=CAPITAL, R=REVENUE, E=EXPENSE)

ENTRIES: 4                                                                    END OF REPORT
```

```
DATE: 04/22/02                         DEMO COMPANY                    GLR210 PAGE: 1
USER: SSI ToW                    ALLOCATING JOURNAL PRINT              TIME:  2:06 PM

JOURNAL 6000 TO 6000
ENTRY 700 TO 712

     LN# G/L#     T DESCRIPTION                     TOTAL  ALOC       DEBIT        CREDIT
===========================================================================================
Journal 6000 EXPENSE
Entry 700 ALLOCATION OF MISC ADMIN EXPENSE TO DEPT

FROM 001 630-01-1 E MISCELLANEOUS EXPENSE          351.44 100.0%                  351.44
  TO 001 630-01-1 E MISCELLANEOUS EXPENSE                 41.0%      144.09
     002 630-01-2 E MISCELLANEOUS EXPENSE                 12.0%       42.17
     003 630-02-1 E MISCELLANEOUS EXPENSE                 40.0%      140.58
     004 630-02-2 E MISCELLANEOUS EXPENSE                  7.0%       24.60
                                                                ------------  ------------
                                            ENTRY TOTAL           351.44        351.44
                                                                ------------  ------------
                                          JOURNAL TOTAL          351.44        351.44

Journal 6000 EXPENSE
Entry 710 ALLOCATION OF PRINTING EXPENSES BY DEPT

FROM 001 715-01-1 E PRINTING                          .00 100.0%                     .00
  TO 001 715-01-1 E PRINTING                             68.0%                        .00
     002 715-01-2 E PRINTING                             20.0%                        .00
     003 715-02-1 E PRINTING                             10.5%                        .00
     004 715-02-2 E PRINTING                              1.5%                        .00
                                                                ------------  ------------
                                            ENTRY TOTAL              .00            .00

Entry 712 ALLOCATION OF POSTAL EXPENSE BY DEPT

FROM 001 730-01-1 E POSTAL EXPENSE                 162.00 100.0%                  162.00
  TO 001 730-01-1 E POSTAL EXPENSE                        52.0%       84.24
     002 730-01-2 E POSTAL EXPENSE                        15.0%       24.30
     003 730-02-1 E POSTAL EXPENSE                        28.0%       45.36
     004 730-02-2 E POSTAL EXPENSE                         5.0%        8.10
                                                                ------------  ------------
                                            ENTRY TOTAL           162.00        162.00
                                                                ------------  ------------
                                          JOURNAL TOTAL          162.00        162.00
                                                                ------------  ------------
                                           REPORT TOTAL          513.44        513.44

T=ACCOUNT TYPE (A=ASSET, L=LIABILITY, C=CAPITAL, R=REVENUE, E=EXPENSE)

ENTRIES: 3                                                          END OF REPORT
```

```
DATE: 04/22/02              DEMO COMPANY              GLR710 PAGE: 1
USER: SSI ToW               TRIAL BALANCE             TIME:  1:32 PM
                   PERIOD 09/02 SEP  ENDING 09/30/02

G/L# FIRST TO LAST
BRANCH 01 ATLANTA BRANCH
DEPARTMENT 1 WHOLESALE

G/L#     DESCRIPTION             BEGINNING      ACTIVITY        ENDING
========================================================================
410-01-1 SALES                 (592413.45)    (71347.74)    (663761.19)
420-01-1 MISCELLANEOUS INCOME     (490.07)          .00       (490.07)
440-01-1 FINANCE CHARGES         (2806.12)       (20.00)      (2826.12)
490-01-1 DISCOUNTS TAKEN         (5238.01)      (195.63)      (5433.64)
                                                           ------------
                               REVENUES TOTAL   (672511.02)

520-01-1 PURCHASES - MISCELLANEOUS 2717.57       280.28       2997.85
530-01-1 COST OF GOODS SOLD      403845.92     49786.57     453632.49
535-01-1 INVENTORY ADJUSTMENTS     3828.77          .00       3828.77
540-01-1 SALES TAX                 7638.46       358.05       7996.51
550-01-1 SALARIES                104248.08     12642.38     116890.46
560-01-1 PAYROLL TAXES            25120.33      1439.22      26559.55
565-01-1 401-K EMPLOYER EXPENSE    1102.02       189.48       1291.50
570-01-1 EMPLOYEE EXPENSES         1856.64       392.50       2249.14
580-01-1 ENTERTAINMENT             3542.44          .00       3542.44
590-01-1 TRAVEL                    5417.78       400.41       5818.19
610-01-1 DEPRECIATION EXPENSE      9320.58          .00       9320.58
620-01-1 OFFICE EXPENSE            1493.00        50.63       1543.63
625-01-1 AUTO & TRUCK EXPENSE      1934.58       153.11       2087.69
630-01-1 MISCELLANEOUS EXPENSE      785.77       401.76       1187.53
640-01-1 FREIGHT                   2277.32       497.40       2774.72
650-01-1 BANK CHARGES               193.52          .00        193.52
660-01-1 DISCOUNTS GIVEN           5830.32       308.55       6138.87
710-01-1 ADVERTISING               4744.73       846.57       5591.30
715-01-1 PRINTING                  1091.65          .00       1091.65
720-01-1 DUES & SUBSCRIPTIONS      1231.59        25.00       1256.59
730-01-1 POSTAL EXPENSE            1006.12       162.00       1168.12
735-01-1 TELEPHONE                 1304.80       298.72       1603.52
740-01-1 TAXES & LICENSES         16573.00      3179.65      19752.65
750-01-1 INSURANCE EXPENSE         5616.41        81.67       5698.08
760-01-1 RENTAL EXPENSE            1320.12          .00       1320.12
780-01-1 LEGAL & PROFESSIONAL      6946.69       935.55       7882.24
790-01-1 UTILITIES                 6589.12      1084.20       7673.32
                                                           ------------
                               EXPENSES TOTAL   701091.03
                                                           ------------
                   PROFIT & LOSS ACCOUNTS TOTAL  28580.01
                                                           ------------
                                 REPORT TOTAL    28580.01
ACCOUNTS: 31                                    END OF REPORT
```

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DATE: 04/22/02                           DEMO COMPANY                    GLR710 PAGE: 1
USER: SSI ToW                            DETAIL LEDGER                   TIME:  2:07 PM

                              PERIOD 09/02 SEP  ENDING 09/30/02

G/L# FIRST TO 120-01-0


G/L#     DESCRIPTION                 DATE   JRNL ENT MEMO                      BEGINNING        ACTIVITY         ENDING
=================================================================================================================
100-01-0 CASH                     09/07/02 1000 351   POSTING FROM SALES REG 0535 275621.84      117.52
                                  09/21/02 1000 353   POSTING FROM SALES REG 0537                  54.81
                                  09/07/02 2000 312   AP CHECK REGISTER #0346                   (7585.19)
                                  09/07/02 2000 313   AP CHECK REGISTER #0348                  (65707.59)
                                  09/14/02 2000 315   AP CHECK REGISTER #0349                   (6559.95)
                                  09/21/02 2000 317   AP CHECK REGISTER #0351                  (12911.21)
                                  09/07/02 3000 407 BOUNCED CHECKS                              (130.18)
                                  09/07/02 3000 408 REGULAR INCOME                             20906.21
                                  09/21/02 3000 410   AR CASH RECEIPTS REG #0460               14175.97
                                  09/28/02 3000 413   AR CASH RECEIPTS REG #0462               30788.04
                                  09/05/02 4000 131   PR CHECK REGISTER #0404                   (995.37)
                                  09/05/02 4000 133   PR CHECK REGISTER #0406                  (3502.44)
                                  09/14/02 4000 134   PR CHECK REGISTER #0407                   (946.82)
                                  09/21/02 4000 136   PR CHECK REGISTER #0409                   (946.82)
                                  09/21/02 4000 138   PR CHECK REGISTER #0411                  (3431.97)
                                  09/28/02 8000 031   CORRECT BANK BALANCES                      613.73      239560.58
100-02-0 CASH                     09/07/02 2000 312   AP CHECK REGISTER #0346   55544.14       (3792.60)
                                  09/07/02 2000 313   AP CHECK REGISTER #0348                 (32853.80)
                                  09/14/02 2000 316   AP CHECK REGISTER #0350                  (5908.81)
                                  09/21/02 2000 318   AP CHECK REGISTER #0352                  (4648.78)
                                  09/07/02 3000 408   AR CASH RECEIPTS REG #0458                1442.83
                                  09/14/02 3000 409   AR CASH RECEIPTS REG #0459               15238.86
                                  09/21/02 3000 411   AR CASH RECEIPTS REG #0461                1167.91
                                  09/05/02 4000 132   PR CHECK REGISTER #0405                   (650.83)
                                  09/14/02 4000 135   PR CHECK REGISTER #0408                   (586.92)
                                  09/21/02 4000 137   PR CHECK REGISTER #0410                   (586.92)
                                  09/28/02 8000 031   CORRECT BANK BALANCES                      529.04       24894.12
110-01-0 PETTY CASH                                                              132.87                       132.87
110-02-0 PETTY CASH                                                              123.96                       123.96
120-01-0 ACCOUNTS RECEIVABLE       09/07/02 1000 351   POSTING FROM SALES REG 0535  66198.96    23706.78
                                  09/14/02 1000 352   POSTING FROM SALES REG 0536               27956.01
                                  09/21/02 1000 353   POSTING FROM SALES REG 0537               21392.23
                                  09/27/02 1000 354   POSTING FROM SALES REG 0538               18818.95
                                  09/07/02 3000 406 MAINTENANCE CONTRACT INCOME                  541.47
                                  09/07/02 3000 407   AR RETURNED CHECK REG #0122                150.18
                                  09/07/02 3000 408 BRANCH 1                                 (21028.63)
                                  09/14/02 3000 409   AR CASH RECEIPTS REG #0459              (11373.52)
                                  09/21/02 3000 410   AR CASH RECEIPTS REG #0460              (14175.97)
                                  09/28/02 3000 413   AR CASH RECEIPTS REG #0462              (23442.61)
                                  09/28/02 6000 293   JC INVOICING REGISTER #0293                810.12       89553.97
                                                                                                           ------------
                                                                                             REPORT TOTAL    354265.50
ACCOUNTS: 5                                                                                               END OF REPORT
```

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DATE: 04/22/02                           DEMO COMPANY                            GLR720 PAGE: 1
USER: SSI ToW                            JOURNAL PRINT                           TIME:  2:11 PM

PERIOD 09/02 SEP  ENDING DATE 09/30/02
JOURNAL 1000 ENTRIES 351 TO 352

LN# G/L#     T DESCRIPTION                       MEMO                        DEBIT         CREDIT
=================================================================================================
Journal 1000 SALES
Entry 351 09/07/02 POSTING FROM SALES REGISTER 0535

001 100-01-0 A CASH                                                       117.52
002 120-01-0 A ACCOUNTS RECEIVABLE                                      23706.78
003 120-02-0 A ACCOUNTS RECEIVABLE                                      15786.58
004 175-01-0 A INVENTORY                                                             16087.15
005 175-02-0 A INVENTORY                                                             10546.71
006 330-01-0 L SALES TAX PAYABLE                                                        75.63
007 330-02-0 L SALES TAX PAYABLE                                                       143.56
008 410-01-1 R SALES                                                                 21975.42
009 410-01-2 R SALES                                                                  1773.25
010 410-02-1 R SALES                                                                 10153.07
011 410-02-2 R SALES                                                                  5489.95
012 530-01-1 E COST OF GOODS SOLD                                     14960.75
013 530-01-2 E COST OF GOODS SOLD                                      1126.40
014 530-02-1 E COST OF GOODS SOLD                                      7166.99
015 530-02-2 E COST OF GOODS SOLD                                      3379.72

Entry 352 09/14/02 POSTING FROM SALES REGISTER 0536

001 120-01-0 A ACCOUNTS RECEIVABLE                                     27956.01
002 120-02-0 A ACCOUNTS RECEIVABLE                                     11584.19
003 175-01-0 A INVENTORY                                                             18826.60
004 175-02-0 A INVENTORY                                                              7896.57
005 330-01-0 L SALES TAX PAYABLE                                                       502.04
006 330-02-0 L SALES TAX PAYABLE                                                        56.31
007 410-01-1 R SALES                                                                 22128.02
008 410-01-2 R SALES                                                                  5325.95
009 410-02-1 R SALES                                                                 10589.29
010 410-02-2 R SALES                                                                   938.59
011 176-01-0 A NONSTOCKED INVENTORY                                                     73.55
012 176-02-0 A NONSTOCKED INVENTORY                                                     47.55
013 530-01-1 E COST OF GOODS SOLD                                     15697.96
014 530-01-2 E COST OF GOODS SOLD                                      3202.19
015 530-02-1 E COST OF GOODS SOLD                                      7355.27
016 530-02-2 E COST OF GOODS SOLD                                       588.85
                                                                  ------------  -------------
                                              JOURNAL TOTAL        132629.21      132629.21
                                                                  ------------  -------------
                                              REPORT TOTAL        132629.21      132629.21
T=ACCOUNT TYPE (A=ASSET, L=LIABILITY, C=CAPITAL, R=REVENUE, E=EXPENSE)
ENTRIES: 2                                                                      END OF REPORT
```

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DATE: 04/22/02                              DEMO COMPANY                           GLR730 PAGE: 1
USER: SSI ToW                          ENDING BALANCES PRINT                       TIME:  1:37 PM

G/L# 100-01-0 TO 290-02-0


G/L#    DESCRIPTION            04/02 APR     05/02 MAY     06/02 JUN     07/02 JUL     08/02 AUG     09/02 SEP
=============================================================================================================
100-01-0 CASH                 219383.96     219584.98     206573.21     231092.50     275621.84     239560.58
100-02-0 CASH                  56014.96      63564.29      58701.38      61936.67      55544.14      24894.12
110-01-0 PETTY CASH             1094.03        378.12         99.32          7.87        132.87        132.87
110-02-0 PETTY CASH              765.76         83.68         77.18        129.96        123.96        123.96
120-01-0 ACCOUNTS RECEIVABLE   134923.45     143897.65     141349.20     132982.49      66198.96      89553.97
120-02-0 ACCOUNTS RECEIVABLE    48865.25      46435.55      44581.00      46628.04      41388.27      72630.25
150-01-0 EQUIPMENT OWNED        73638.77      36699.71      56820.44      56820.44      56820.44      56820.44
150-02-0 EQUIPMENT OWNED        42489.57      21175.73      32785.40      32785.40      32785.40      32785.40
155-01-0 EQUIPMENT DEPRECIATION (26034.36)   (27217.74)    (28401.12)    (29584.50)    (30768.38)    (30768.38)
155-02-0 EQUIPMENT DEPRECIATION (16234.24)   (16972.16)    (17710.08)    (18448.00)    (19185.92)    (19185.92)
160-01-0 PROPERTY OWNED        110000.00     110000.00     110000.00     110000.00     110000.00     110000.00
160-02-0 PROPERTY OWNED         60000.00      60000.00      60000.00      60000.00      60000.00      60000.00
165-01-0 PROPERTY DEPRECIATION  (7333.26)     (7666.59)     (7999.92)     (8333.25)     (8666.59)     (8666.59)
165-02-0 PROPERTY DEPRECIATION  (1166.63)     (1333.33)     (1500.00)     (1666.67)     (1833.34)     (1833.34)
175-01-0 INVENTORY             101696.56     112669.69     124387.01     125344.87     129253.32     105051.73
175-02-0 INVENTORY              59974.21      64722.83      69793.47      70208.01      71311.85      55156.88
176-01-0 NONSTOCKED INVENTORY    2109.28       2705.78       3284.01       3857.64       3857.64       3392.54
176-02-0 NONSTOCKED INVENTORY    1581.96       2029.33       2463.01       2893.23       2893.23       1694.75
178-01-0 IN TRANSIT INVENTORY    2439.18       2434.35       2379.25       2599.56       2467.56       4426.54
178-02-0 IN TRANSIT INVENTORY    1182.22       1179.88       1153.18       1259.96       1079.96       (157.49)
179-01-0 WORK IN PROCESS            .00           .00           .00           .00           .00           .00
180-01-0 PREPAID TAXES & INSURANCE 541.81      2650.24       2146.55       1732.01       1602.01       1512.01
180-02-0 PREPAID TAXES & INSURANCE 312.63      1529.18       1238.56        999.37        774.37        669.37
190-01-0 DEPOSITS                712.43        578.25        578.25        578.25        578.25        578.25
190-02-0 DEPOSITS                411.07        333.66        333.66        333.66        333.66        333.66
192-01-0 EMPLOYEE ADVANCES         .00        2800.00       2300.00       1800.00        950.00        440.00
195-01-0 GOODWILL              20000.00      20000.00      20000.00      20000.00      20000.00      20000.00
195-02-0 GOODWILL              12000.00      12000.00      12000.00      12000.00      12000.00      12000.00
                            ------------  ------------  ------------  ------------  ------------  ------------
              ASSETS TOTAL    899368.61     874263.08     897432.96     917957.51     885263.50     831145.60

210-01-0 CAPITAL STOCK       (120000.00)   (120000.00)   (120000.00)   (120000.00)   (120000.00)   (120000.00)
210-02-0 CAPITAL STOCK        (40000.00)    (40000.00)    (40000.00)    (40000.00)    (40000.00)    (40000.00)
290-01-0 RETAINED EARNINGS   (238603.23)   (238603.23)   (238603.23)   (238603.23)   (238603.23)   (238603.23)
290-02-0 RETAINED EARNINGS    (81920.53)    (81920.53)    (81920.53)    (81920.53)    (81920.53)    (81920.53)
                            ------------  ------------  ------------  ------------  ------------  ------------
              EQUITY TOTAL   (480523.76)   (480523.76)   (480523.76)   (480523.76)   (480523.76)   (480523.76)
                            ------------  ------------  ------------  ------------  ------------  ------------
              REPORT TOTAL    418844.85     393739.32     416909.20     437433.75     404739.74     350621.84

ACCOUNTS: 32                                                                           END OF REPORT
```

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DATE: 04/22/02                          DEMO COMPANY                          GLR740 PAGE: 1
USER: SSI ToW                           BUDGETS PRINT                         TIME:  1:38 PM

G/L# 410-01-1 TO 640-02-2

G/L#      DESCRIPTION            04/02 APR     05/02 MAY     06/02 JUN     07/02 JUL     08/02 AUG     09/02 SEP
====================================================================================================================
410-01-1 SALES                  (70000.00)    (70000.00)    (70000.00)    (70000.00)    (70000.00)    (70000.00)
410-01-2 SALES                  (20000.00)    (20000.00)    (20000.00)    (20000.00)    (20000.00)    (20000.00)
410-02-1 SALES                  (35000.00)    (35000.00)    (35000.00)    (35000.00)    (35000.00)    (35000.00)
410-02-2 SALES                   (7000.00)     (7000.00)     (7000.00)     (7000.00)     (7000.00)     (7000.00)
                                ------------  ------------  ------------  ------------  ------------  ------------
            REVENUES TOTAL     (132000.00)   (132000.00)   (132000.00)   (132000.00)   (132000.00)   (132000.00)

530-01-1 COST OF GOODS SOLD      40000.00      40000.00      40000.00      40000.00      40000.00      40000.00
530-01-2 COST OF GOODS SOLD      14000.00      14000.00      14000.00      14000.00      14000.00      14000.00
530-02-1 COST OF GOODS SOLD      21000.00      21000.00      21000.00      21000.00      21000.00      21000.00
530-02-2 COST OF GOODS SOLD       3500.00       3500.00       3500.00       3500.00       3500.00       3500.00
540-01-1 SALES TAX                 900.00        900.00        900.00        900.00        900.00        900.00
540-01-2 SALES TAX                 400.00        400.00        400.00        400.00        400.00        400.00
540-02-1 SALES TAX                 400.00        400.00        400.00        400.00        400.00        400.00
540-02-2 SALES TAX                 100.00        100.00        100.00        100.00        100.00        100.00
550-01-1 SALARIES                11000.00      11000.00      11000.00      11000.00      11000.00      11000.00
550-01-2 SALARIES                 3000.00       3000.00       3000.00       3000.00       3000.00       3000.00
550-02-1 SALARIES                 7000.00       7000.00       7000.00       7000.00       7000.00       7000.00
550-02-2 SALARIES                 1200.00       1200.00       1200.00       1200.00       1200.00       1200.00
560-01-1 PAYROLL TAXES            3300.00       3300.00       3300.00       3300.00       3300.00       3300.00
560-01-2 PAYROLL TAXES             950.00        950.00        950.00        950.00        950.00        950.00
560-02-1 PAYROLL TAXES            1600.00       1600.00       1600.00       1600.00       1600.00       1600.00
570-01-1 EMPLOYEE EXPENSES         200.00        200.00        200.00        200.00        200.00        200.00
570-01-2 EMPLOYEE EXPENSES          50.00         50.00         50.00         50.00         50.00         50.00
570-02-1 EMPLOYEE EXPENSES         100.00        100.00        100.00        100.00        100.00        100.00
570-02-2 EMPLOYEE EXPENSES          25.00         25.00         25.00         25.00         25.00         25.00
580-01-1 ENTERTAINMENT             200.00        200.00        200.00        200.00        200.00        200.00
580-01-2 ENTERTAINMENT              50.00         50.00         50.00         50.00         50.00         50.00
580-02-1 ENTERTAINMENT             100.00        100.00        100.00        100.00        100.00        100.00
580-02-2 ENTERTAINMENT              25.00         25.00         25.00         25.00         25.00         25.00
590-01-1 TRAVEL                    300.00        300.00        300.00        300.00        300.00        300.00
590-01-2 TRAVEL                     50.00         50.00         50.00         50.00         50.00         50.00
590-02-1 TRAVEL                    500.00        500.00        500.00        500.00        500.00        500.00
590-02-2 TRAVEL                     25.00         25.00         25.00         25.00         25.00         25.00
620-01-1 OFFICE EXPENSE            250.00        250.00        250.00        250.00        250.00        250.00
620-01-2 OFFICE EXPENSE             75.00         75.00         75.00         75.00         75.00         75.00
620-02-1 OFFICE EXPENSE            150.00        150.00        150.00        150.00        150.00        150.00
620-02-2 OFFICE EXPENSE             75.00         75.00         75.00         75.00         75.00         75.00
625-01-1 AUTO & TRUCK EXPENSE      200.00        200.00        200.00        200.00        200.00        200.00
625-01-2 AUTO & TRUCK EXPENSE       50.00         50.00         50.00         50.00         50.00         50.00
625-02-1 AUTO & TRUCK EXPENSE      100.00        100.00        100.00        100.00        100.00        100.00
625-02-2 AUTO & TRUCK EXPENSE       25.00         25.00         25.00         25.00         25.00         25.00
640-01-1 FREIGHT                   250.00        250.00        250.00        250.00        250.00        250.00
640-01-2 FREIGHT                    75.00         75.00         75.00         75.00         75.00         75.00
640-02-1 FREIGHT                   100.00        100.00        100.00        100.00        100.00        100.00
640-02-2 FREIGHT                    25.00         25.00         25.00         25.00         25.00         25.00
                                ------------  ------------  ------------  ------------  ------------  ------------
            REPORT TOTAL        (20650.00)    (20650.00)    (20650.00)    (20650.00)    (20650.00)    (20650.00)

ACCOUNTS: 43                                                                                        END OF REPORT
```

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DATE: 04/22/02              DEMO COMPANY                GLR750 PAGE: 1
USER: SSI ToW              CHART OF ACCOUNTS           TIME:  1:38 PM

SUMMARY MANAGEMENT TYPE FIRST TO LAST
                                    ACCOUNT              SUMMARY
G/L#    DESCRIPTION                 TYPE                 MGMT TYPE
================================================================================
100-01-0 CASH                       ASSET                CASH
100-02-0 CASH                       ASSET                CASH
110-01-0 PETTY CASH                 ASSET                CASH
110-02-0 PETTY CASH                 ASSET                CASH
530-01-1 COST OF GOODS SOLD         EXPENSE              COST
530-01-2 COST OF GOODS SOLD         EXPENSE              COST
530-02-1 COST OF GOODS SOLD         EXPENSE              COST
530-02-2 COST OF GOODS SOLD         EXPENSE              COST
175-01-0 INVENTORY                  ASSET                INVENTORY
175-02-0 INVENTORY                  ASSET                INVENTORY
178-01-0 IN TRANSIT INVENTORY       ASSET                INVENTORY
178-02-0 IN TRANSIT INVENTORY       ASSET                INVENTORY
310-01-0 ACCOUNTS PAYABLE           LIABILITY            PAYABLES
310-02-0 ACCOUNTS PAYABLE           LIABILITY            PAYABLES
120-01-0 ACCOUNTS RECEIVABLE        ASSET                RECEIVABLES
120-02-0 ACCOUNTS RECEIVABLE        ASSET                RECEIVABLES
410-01-1 SALES                      REVENUE              SALES
410-01-2 SALES                      REVENUE              SALES
410-02-1 SALES                      REVENUE              SALES
410-02-2 SALES                      REVENUE              SALES

ACCOUNTS: 20                                         END OF REPORT
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DATE: 04/22/02              DEMO COMPANY              GLR760 PAGE: 1
USER: SSI ToW        TRIAL BALANCE BREAKS LAYOUT      TIME:  1:39 PM


G/L# 100-01-0 TO 290-02-0
                                             --TOTAL GROUP---
G/L#    DESCRIPTION                AMOUNT    1 2 3 4 5 6 7 8
=================================================================
100-01-0 CASH                     -XXXXXXXX.XX
100-02-0 CASH                     -XXXXXXXX.XX
110-01-0 PETTY CASH               -XXXXXXXX.XX
110-02-0 PETTY CASH               -XXXXXXXX.XX
120-01-0 ACCOUNTS RECEIVABLE      -XXXXXXXX.XX
120-02-0 ACCOUNTS RECEIVABLE      -XXXXXXXX.XX
150-01-0 EQUIPMENT OWNED          -XXXXXXXX.XX
150-02-0 EQUIPMENT OWNED          -XXXXXXXX.XX
155-01-0 EQUIPMENT DEPRECIATION   -XXXXXXXX.XX
155-02-0 EQUIPMENT DEPRECIATION   -XXXXXXXX.XX
160-01-0 PROPERTY OWNED           -XXXXXXXX.XX
160-02-0 PROPERTY OWNED           -XXXXXXXX.XX
165-01-0 PROPERTY DEPRECIATION    -XXXXXXXX.XX
165-02-0 PROPERTY DEPRECIATION    -XXXXXXXX.XX
175-01-0 INVENTORY                -XXXXXXXX.XX
175-02-0 INVENTORY                -XXXXXXXX.XX
176-01-0 NONSTOCKED INVENTORY     -XXXXXXXX.XX
176-02-0 NONSTOCKED INVENTORY     -XXXXXXXX.XX
178-01-0 IN TRANSIT INVENTORY     -XXXXXXXX.XX
178-02-0 IN TRANSIT INVENTORY     -XXXXXXXX.XX
179-01-0 WORK IN PROCESS          -XXXXXXXX.XX
180-01-0 PREPAID TAXES & INSURANCE -XXXXXXXX.XX
180-02-0 PREPAID TAXES & INSURANCE -XXXXXXXX.XX
190-01-0 DEPOSITS                 -XXXXXXXX.XX
190-02-0 DEPOSITS                 -XXXXXXXX.XX
192-01-0 EMPLOYEE ADVANCES        -XXXXXXXX.XX
195-01-0 GOODWILL                 -XXXXXXXX.XX
195-02-0 GOODWILL                 -XXXXXXXX.XX
                                  ------------
              ASSETS TOTAL -XXXXXXXX.XX   1

210-01-0 CAPITAL STOCK            -XXXXXXXX.XX
210-02-0 CAPITAL STOCK            -XXXXXXXX.XX
290-01-0 RETAINED EARNINGS        -XXXXXXXX.XX
290-02-0 RETAINED EARNINGS        -XXXXXXXX.XX
                                  ------------
              EQUITY TOTAL -XXXXXXXX.XX   1
                                  ------------
              REPORT TOTAL -XXXXXXXX.XX

ACCOUNTS: 32                            END OF REPORT
```

```
DATE: 04/22/02                    DEMO COMPANY                  GLR770 PAGE: 1
USER: SSI ToW                 YEARLY TRIAL BALANCE              TIME:  2:21 PM

                       PERIOD 08/02 AUG TO 08/02 AUG

G/L# 100-01-0 TO 290-02-0


G/L#     DESCRIPTION               PERIOD   BEGINNING      ACTIVITY        ENDING
==============================================================================
100-01-0 CASH                      08/02   231092.50      38128.14      275621.84 *
100-02-0 CASH                      08/02    61936.67      (4379.94)      55544.14 *
110-01-0 PETTY CASH                08/02        7.87        125.00         132.87
110-02-0 PETTY CASH                08/02      129.96         (6.00)        123.96
120-01-0 ACCOUNTS RECEIVABLE       08/02   132982.49     (66783.53)      66198.96
120-02-0 ACCOUNTS RECEIVABLE       08/02    46628.04      (5425.60)      41388.27 *
150-01-0 EQUIPMENT OWNED           08/02    56820.44           .00       56820.44
150-02-0 EQUIPMENT OWNED           08/02    32785.40           .00       32785.40
155-01-0 EQUIPMENT DEPRECIATION    08/02   (29584.50)     (1183.88)     (30768.38)
155-02-0 EQUIPMENT DEPRECIATION    08/02   (18448.00)      (737.92)     (19185.92)
160-01-0 PROPERTY OWNED            08/02   110000.00           .00      110000.00
160-02-0 PROPERTY OWNED            08/02    60000.00           .00       60000.00
165-01-0 PROPERTY DEPRECIATION     08/02    (8333.25)      (333.34)      (8666.59)
165-02-0 PROPERTY DEPRECIATION     08/02    (1666.67)      (166.67)      (1833.34)
175-01-0 INVENTORY                 08/02   125344.87       3908.45      129253.32
175-02-0 INVENTORY                 08/02    70208.01       1103.84       71311.85
176-01-0 NONSTOCKED INVENTORY      08/02     3857.64           .00        3857.64
176-02-0 NONSTOCKED INVENTORY      08/02     2893.23           .00        2893.23
178-01-0 IN TRANSIT INVENTORY      08/02     2599.56       (132.00)       2467.56
178-02-0 IN TRANSIT INVENTORY      08/02     1259.96       (180.00)       1079.96
179-01-0 WORK IN PROCESS           08/02         .00           .00            .00
180-01-0 PREPAID TAXES & INSURANCE 08/02     1732.01       (130.00)       1602.01
180-02-0 PREPAID TAXES & INSURANCE 08/02      999.37       (225.00)        774.37
190-01-0 DEPOSITS                  08/02      578.25           .00         578.25
190-02-0 DEPOSITS                  08/02      333.66           .00         333.66
192-01-0 EMPLOYEE ADVANCES         08/02     1800.00       (850.00)        950.00
195-01-0 GOODWILL                  08/02    20000.00           .00       20000.00
195-02-0 GOODWILL                  08/02    12000.00           .00       12000.00
                                                                     ------------
                                                   ASSETS TOTAL       885263.50


210-01-0 CAPITAL STOCK             08/02  (120000.00)          .00     (120000.00)
210-02-0 CAPITAL STOCK             08/02   (40000.00)          .00      (40000.00)
290-01-0 RETAINED EARNINGS         08/02  (238603.23)          .00     (238603.23)
290-02-0 RETAINED EARNINGS         08/02   (81920.53)          .00      (81920.53)
                                                                     ------------
                                                   EQUITY TOTAL      (480523.76)
                                                                     ------------
                                                   REPORT TOTAL       404739.74

*=JOURNAL ACTIVITY NOT EQUAL TO ACCOUNT ACTIVITY
ACCOUNTS: 32                                          END OF REPORT
```

```
                                            PERIOD 07/02 JUL TO 08/02 AUG


G/L# 100-01-0 TO 100-01-0


G/L#       DESCRIPTION              DATE    JRNL ENT MEMO                       PERIOD   BEGINNING       ACTIVITY         ENDING
===============================================================================================================================
100-01-0 CASH                                                                  07/02    206573.21           .00       231092.50 *
                                  08/03/02 1000 346   POSTING FROM SALES REG 0530 08/02   231092.50        142.84
                                  08/17/02 1000 348   POSTING FROM SALES REG 0532                          225.84
                                  08/24/02 1000 349   POSTING FROM SALES REG 0533                          157.56
                                  08/03/02 2000 299   AP CHECK REGISTER #0341                           (88299.40)
                                  08/21/02 2000 300                                                      (119.45)
                                  08/23/02 2000 305 CASH                                                 (125.15)
                                  08/23/02 2000 305 CASH                                                  (45.85)
                                  08/14/02 2000 306   LICENSE FEES                                      (2250.63)
                                  08/14/02 2000 307 CASH                                                 (700.00)
                                  08/10/02 2000 308   AP CHECK REGISTER #0342                          (22342.56)
                                  08/17/02 2000 309   AP CHECK REGISTER #0343                          (29247.82)
                                  08/24/02 2000 310   AP CHECK REGISTER #0344                          (22291.44)
                                  08/31/02 2000 311   AP CHECK REGISTER #0345                          (18697.81)
                                  08/03/02 3000 394   AR CASH RECEIPTS REG #0453                         57052.44
                                  08/10/02 3000 396   AR CASH RECEIPTS REG #0454                         93026.74
                                  08/17/02 3000 397   AR CASH RECEIPTS REG #0455                         47823.16
                                  08/24/02 3000 399   AR CASH RECEIPTS REG #0456                          7448.42
                                  08/31/02 3000 400   AR CASH RECEIPTS REG #0457                         30377.76
                                  08/14/02 3000 403                                                         92.40
                                  08/20/02 3000 404                                                        470.65
                                  08/31/02 3000 405                                                        200.75
                                  08/31/02 3000 412   PAY SALES TAX COLLECTED TO G                      (1382.00)
                                  08/03/02 4000 119   PR CHECK REGISTER #0392                            (863.89)
                                  08/10/02 4000 121   PR CHECK REGISTER #0394                           (1006.27)
                                  08/10/02 4000 122   PR CHECK REGISTER #0395                           (3892.67)
                                  08/17/02 4000 124   PR CHECK REGISTER #0397                            (946.82)
                                  08/24/02 4000 126   PR CHECK REGISTER #0399                            (946.82)
                                  08/24/02 4000 127   PR CHECK REGISTER #0400                           (3471.33)
                                  08/31/02 4000 129   PR CHECK REGISTER #0402                            (946.82)
                                  08/14/02 6000 279 CASH                                                 (985.69)
                                  08/14/02 6000 279 CASH                                                 (203.00)
                                  08/31/02 8000 030   MOVE CASH TO PETTY CASH                            (125.00)     275621.84 *
                                                                                                     ------------
                                                                                                    REPORT TOTAL     275621.84

*=JOURNAL ACTIVITY NOT EQUAL TO ACCOUNT ACTIVITY

ACCOUNTS: 1                                                                                                        END OF REPORT
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DATE: 04/22/02                    DEMO COMPANY                    GLR780 PAGE: 1
USER: SSI ToW                  YEARLY JOURNAL PRINT               TIME:  2:29 PM

JOURNAL 4000 TO 4000
PERIOD 08/02 AUG TO PERIOD 08/02 AUG
ENTRY 119 TO 120

LN# G/L#     DESCRIPTION              MEMO              DEBIT         CREDIT
==============================================================================
Journal 4000 PAYROLL
Period 08/02 AUG
Entry 119 08/03/02 PR CHECK REGISTER #0392

001 100-01-0 CASH                                                    863.89
002 192-01-0 EMPLOYEE ADVANCES                                        50.00
003 180-01-0 PREPAID TAXES & INSURANCE                                25.00
004 340-01-0 401-K PAYABLE                                            36.30
005 344-01-0 CREDIT UNION                                             80.00
006 350-01-0 FEDERAL TAXES PAYABLE                                   362.26
007 355-01-0 STATE TAXES PAYABLE                                      55.82
008 357-01-0 TAXES PAYABLE                                            25.05
009 550-01-1 SALARIES                               540.00
010 550-01-2 SALARIES                               840.00
011 565-01-1 401-K EMPLOYER EXPENSE                   9.30
012 560-01-1 PAYROLL TAXES                           43.99
013 560-01-2 PAYROLL TAXES                           65.03
                                              ------------  ------------
                                ENTRY TOTAL      1498.32      1498.32

Entry 120 08/03/02 PR CHECK REGISTER #0393

001 100-02-0 CASH                                                    586.92
002 192-01-0 EMPLOYEE ADVANCES                                       120.00
003 180-02-0 PREPAID TAXES & INSURANCE                                45.00
004 350-02-0 FEDERAL TAXES PAYABLE                                   218.99
005 355-02-0 STATE TAXES PAYABLE                                      35.66
006 357-02-0 TAXES PAYABLE                                            21.49
007 550-02-1 SALARIES                               700.00
008 550-02-2 SALARIES                               225.00
009 560-02-1 PAYROLL TAXES                           55.85
010 560-02-2 PAYROLL TAXES                           17.21
011 750-02-1 INSURANCE EXPENSE                        30.00
                                              ------------  ------------
                                ENTRY TOTAL      1028.06      1028.06
                                              ------------  ------------
                                PERIOD TOTAL     2526.38      2526.38
                                              ------------  ------------
                                JOURNAL TOTAL    2526.38      2526.38
                                              ------------  ------------
                                REPORT TOTAL     2526.38      2526.38
ENTRIES: 2                                                    END OF REPORT
```

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DATE: 04/22/02           DEMO COMPANY           GLR790 PAGE: 1
USER: SSI ToW            JOURNAL LIST           TIME:  1:41 PM

FIRST TO LAST

                                    LAST
JOURNAL DESCRIPTION                 ENTRY
=================================================================
   1000 SALES                        360
   2000 PAYABLES                     318
   3000 RECEIVABLES                  413
   4000 PAYROLL                      138
   5000 INVENTORY                    226
   6000 EXPENSE                      293
   7000 DEPRECIATION                 079
   8000 MISCELLANEOUS & SUNDRY       031
   9000 RETAINED EARNINGS            003

JOURNALS: 9                               END OF REPORT
```

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DATE: 04/22/02                              DEMO COMPANY                              GLR310 PAGE: 1
USER: SSI ToW                          REPORT SETUP LAYOUT                            TIME:  2:37 PM

REPORT P&L1 TO P&L1
PROFIT & LOSS ONLY                           HEADING LEGEND
                                             --------------
T=LINE TYPE                   P=TOTAL GROUP TO PRINT          GRP=GROUP CODE          CC=CENTER CAPTION
A=ADD OR SUBTRACT             R=ROLL TO NEXT TOTAL GROUP      RPTN=REPORT NAME        PR=PRINT LINE ON REPORT
S=SIGN REVERSAL               O=CLEAR TOTAL GROUP             FM=REPORT FORMAT        L=LINES TO SKIP
G=TOTAL GROUP TO ADD TO       W=WRITE TO FILE                 % BASE=% OF BASE LINE   r=RANGE TO

REPORT NAME: P&L1 ALL PROFIT & LOSS ACCOUNTS

            REPORT TYPE: P & L                    REPRINT HEADER: NO         PRINT FIGURES WITH COMMAS: YES
DEFAULT % OF BASE LINE: 0030            LINES TO SKIP AFTER DESC: 1          PRINT WHOLE NUMBERS ONLY: NO
                                                                            MINUS SIGN IN FIGURES: PARENTHESES


                    --TOTAL-- -------------------FILE------------------   %  C P
LINE T ACCOUNT      A S G P R O W  GRP RPTN FM LINE COLUMNS             BASE C R L DESCRIPTION
========================================================================================================
0010 C                                                                     Y Y 1 REVENUES

0020 A 410-00-0r        Y 1                                            0030    Y 0 NOT ON FILE IN COMPANY 01
       490-99-9                                                                    NOT ON FILE IN COMPANY 01
0030 T                  1 + Y N                                        0030    Y 1 TOTAL REVENUES

0040 C                                                                     Y Y 1 COST OF SALES

0050 A 530-00-0r        N 1                                            0030    Y 0 NOT ON FILE IN COMPANY 01
       530-99-9                                                                    NOT ON FILE IN COMPANY 01
0060 A 640-00-0r        N 1                                            0030    Y 0 NOT ON FILE IN COMPANY 01
       640-99-9                                                                    NOT ON FILE IN COMPANY 01
0070 T                  1 - Y N                                        0030    Y 1 TOTAL COST OF SALES

0080 T                  2 N N N                                        0030    Y 1 GROSS PROFIT

0090 C                                                                     Y Y 1 GENERAL & ADMINISTRATIVE
                                                                                  EXPENSES
0100 A 520-00-0r        N 1                                            0030    Y 0 NOT ON FILE IN COMPANY 01
       525-99-9                                                                    NOT ON FILE IN COMPANY 01
0110 A 535-00-0r        N 1                                            0030    Y 0 NOT ON FILE IN COMPANY 01
       630-99-9                                                                    NOT ON FILE IN COMPANY 01
0120 A 650-00-0r        N 1                                            0030    Y 0 NOT ON FILE IN COMPANY 01
       790-99-9                                                                    NOT ON FILE IN COMPANY 01
0130 T                  1 - Y N                                        0030    Y 1 TOTAL GENERAL & ADMINISTRATIVE
                                                                                  EXPENSE
0140 T                  2 N N Y                                        0030    Y 0 NET PROFIT OR LOSS


RANGE TO LINES: THE RANGE OF DEPARTMENTS AND BRANCHES TO BE INSERTED IS DETERMINED BY THE FROM AND TO ACCOUNTS WITHIN
THE LIMITS OF THE GROUP CODE (RANGE TO LINES ARE DENOTED BY 'r' AND ARE ACCOUNT AND HEADER TYPE LINES)
HEADER LINE TYPES: GROUP CODE=DEPARTMENTS AND BRANCHES ARE INSERTED BASED ON THE REPORT GROUP CODE, HEADER RANGE=
DEPARTMENTS AND BRANCHES ARE INSERTED BASED ON THE FROM AND TO ACCOUNTS IN THE HEADER PORTION OF THIS LINE WITHIN THE
LIMITS OF THE GROUP CODES, SPECIFIC=THIS SPECIFIC G/L# WILL PRINT FOR THE COMPANY LISTED (NO DEPARTMENT OR BRANCH
INSERTION WILL OCCUR)

REPORTS: 1                                                                              END OF REPORT
```

```
                                   STATEMENT OF
                              REVENUES & EXPENDITURES
                            ALL PROFIT & LOSS ACCOUNTS
                                     COMPANY
                             ALL ACCOUNTS CONSOLIDATED
                                 AS OF 09/30/02

   PERIOD SEP                PERIOD SEP                              YEAR TO                YEAR TO
 ENDING 09/02   PERCENT    ENDING 09/01   PERCENT                   DATE 2002  PERCENT     DATE 2001  PERCENT
=========================================================================================================================

                                                  REVENUES

   136,699.11    99.0 %     129,682.05    90.9 %  SALES            1,237,862.04   90.3 %   1,147,050.41   90.4 %
         0.00     0.0 %         133.06     0.1 %  MISCELLANEOUS INCOME  1,059.17   0.1 %       1,184.36    0.1 %
         0.00     0.0 %      11,036.22     7.7 %  CONSULTING & DESIGN 113,197.02   8.3 %     103,145.42    8.1 %
        20.00     0.0 %         592.56     0.4 %  FINANCE CHARGES       5,100.52   0.4 %       5,030.52    0.4 %
     1,142.77     0.8 %         232.77     0.2 %  INTEREST INCOME       3,152.98   0.2 %       3,860.70    0.3 %
       195.63     0.1 %         968.68     0.7 %  DISCOUNTS TAKEN      10,453.54   0.8 %       8,798.59    0.7 %
 -------------   -------  -------------   -------                  -------------  -------  -------------  -------
   138,057.51   100.0 %     142,645.34   100.0 %  TOTAL REVENUES    1,370,825.27  100.0 %   1,269,070.00  100.0 %

                                                COST OF SALES

    92,841.09    67.3 %      87,389.00    61.3 %  COST OF GOODS SOLD  833,285.09   60.8 %     776,334.00   61.2 %
       809.70     0.6 %         394.27     0.3 %  FREIGHT               5,299.46   0.4 %       3,675.16    0.3 %
 -------------   -------  -------------   -------                  -------------  -------  -------------  -------
    93,650.79    67.8 %      87,783.27    61.5 %  TOTAL COST OF SALES 838,584.55   61.2 %     780,009.16   61.5 %

 -------------   -------  -------------   -------                  -------------  -------  -------------  -------
    44,406.72    32.2 %      54,862.07    38.5 %  GROSS PROFIT        532,240.72   38.8 %     489,060.84   38.5 %

                                     GENERAL & ADMINISTRATIVE EXPENSES

       457.98     0.3 %         781.01     0.6 %  PURCHASES - MISCELLANEOUS 5,239.86  0.4 %      5,196.12    0.4 %
         0.00     0.0 %         732.43     0.5 %  INVENTORY ADJUSTMENTS  6,620.84   0.5 %       6,405.40    0.5 %
       490.57     0.4 %       1,594.93     1.1 %  SALES TAX            14,221.65   1.0 %      13,683.27    1.1 %
    18,063.88    13.1 %      21,611.77    15.2 %  SALARIES            191,091.65   13.9 %     183,684.73   14.5 %
     1,860.87     1.4 %       6,112.70     4.3 %  PAYROLL TAXES        47,877.32   3.5 %      54,594.37    4.3 %
       189.48     0.1 %           0.00     0.0 %  401-K EMPLOYER EXPENSE 1,528.94   0.1 %           0.00    0.0 %
       392.50     0.3 %         362.54     0.3 %  EMPLOYEE EXPENSES     3,573.41   0.3 %       3,075.92    0.2 %
         0.00     0.0 %         328.00     0.2 %  ENTERTAINMENT         6,722.88   0.5 %       6,561.01    0.5 %
       400.41     0.3 %         831.31     0.6 %  TRAVEL               12,805.79   0.9 %      14,682.94    1.2 %
         0.00     0.0 %       1,837.35     1.3 %  DEPRECIATION EXPENSE 15,551.84   1.1 %      16,871.71    1.3 %
       125.77     0.1 %         450.97     0.3 %  OFFICE EXPENSE        3,511.88   0.3 %       4,023.66    0.3 %
       211.23     0.2 %       1,028.92     0.7 %  AUTO & TRUCK EXPENSE  3,530.18   0.3 %       2,411.26    0.2 %
       426.81     0.3 %         217.82     0.2 %  MISCELLANEOUS EXPENSE 1,929.08   0.1 %       1,464.97    0.1 %
         0.00     0.0 %          27.36     0.0 %  BANK CHARGES            409.53   0.0 %         376.96    0.0 %
       308.55     0.2 %         774.31     0.5 %  DISCOUNTS GIVEN       7,768.78   0.6 %       6,772.02    0.5 %
     1,057.69     0.8 %       1,116.70     0.8 %  ADVERTISING          9,747.82   0.7 %       8,839.82    0.7 %
       291.85     0.2 %         179.97     0.1 %  PRINTING             2,284.98   0.2 %       2,995.13    0.2 %
        25.00     0.0 %         202.79     0.1 %  DUES & SUBSCRIPTIONS  2,369.12   0.2 %       2,014.66    0.2 %
       243.54     0.2 %         190.44     0.1 %  POSTAL EXPENSE        2,229.02   0.2 %       1,979.06    0.2 %
       375.42     0.3 %         296.37     0.2 %  TELEPHONE            2,786.91   0.2 %       2,479.82    0.2 %
     4,953.23     3.6 %       3,484.90     2.4 %  TAXES & LICENSES     34,121.94   2.5 %      26,717.91    2.1 %
       141.67     0.1 %         968.32     0.7 %  INSURANCE EXPENSE    7,895.29   0.6 %       7,419.96    0.6 %
         0.00     0.0 %         516.00     0.4 %  RENTAL EXPENSE        4,128.00   0.3 %       4,644.00    0.4 %
```

```
                                                     AS OF 09/30/02
   PERIOD SEP            PERIOD SEP                                    YEAR TO              YEAR TO
 ENDING 09/02  PERCENT  ENDING 09/01  PERCENT                        DATE 2002  PERCENT  DATE 2001  PERCENT
=====================================================================================================================

     1,009.35   0.7 %     1,342.35    0.9 % LEGAL & PROFESSIONAL      11,970.79   0.9 %   11,824.48   0.9 %
     1,496.99   1.1 %     1,290.08    0.9 % UTILITIES                15,795.46   1.2 %   14,929.98   1.2 %
 -------------  ------- -------------  -------                       -------------  ------- -------------  -------
                                            TOTAL GENERAL & ADMINISTRATIVE
    32,522.79  23.6 %    46,279.34   32.4 % EXPENSE                 415,712.96  30.3 %  403,649.16  31.8 %

 -------------  ------- -------------  -------                       -------------  ------- -------------  -------
    11,883.93   8.6 %     8,582.73    6.0 % NET PROFIT OR LOSS      116,527.76   8.5 %   85,411.68   6.7 %
```

```
                                    STATEMENT OF
                                REVENUES & EXPENDITURES
                              ALL PROFIT & LOSS ACCOUNTS
                                       COMPANY
                               ALL ACCOUNTS CONSOLIDATED
                                  AS OF 09/30/02
```

	PERIOD SEP ENDING 09/02	PERCENT	PERIOD SEP ENDING 09/01	PERCENT	VARIANCE AMOUNT	PERCENT
REVENUES						
SALES	136,699.11	99.0 %	129,682.05	90.9 %	7,017.06	5.4 %
MISCELLANEOUS INCOME	0.00	0.0 %	133.06	0.1 %	(133.06)	(100.0)%
CONSULTING & DESIGN	0.00	0.0 %	11,036.22	7.7 %	(11,036.22)	(100.0)%
FINANCE CHARGES	20.00	0.0 %	592.56	0.4 %	(572.56)	(96.6)%
INTEREST INCOME	1,142.77	0.8 %	232.77	0.2 %	910.00	390.9 %
DISCOUNTS TAKEN	195.63	0.1 %	968.68	0.7 %	(773.05)	(79.8)%
TOTAL REVENUES	138,057.51	100.0 %	142,645.34	100.0 %	(4,587.83)	(3.2)%
COST OF SALES						
COST OF GOODS SOLD	92,841.09	67.3 %	87,389.00	61.3 %	5,452.09	6.2 %
FREIGHT	809.70	0.6 %	394.27	0.3 %	415.43	105.4 %
TOTAL COST OF SALES	93,650.79	67.8 %	87,783.27	61.5 %	5,867.52	6.7 %
GROSS PROFIT	44,406.72	32.2 %	54,862.07	38.5 %	(10,455.35)	(19.1)%
GENERAL & ADMINISTRATIVE EXPENSES						
PURCHASES - MISCELLANEOUS	457.98	0.3 %	781.01	0.6 %	(323.03)	(41.4)%
INVENTORY ADJUSTMENTS	0.00	0.0 %	732.43	0.5 %	(732.43)	(100.0)%
SALES TAX	490.57	0.4 %	1,594.93	1.1 %	(1,104.36)	(69.2)%
SALARIES	18,063.88	13.1 %	21,611.77	15.2 %	(3,547.89)	(16.4)%
PAYROLL TAXES	1,860.87	1.4 %	6,112.70	4.3 %	(4,251.83)	(69.6)%
401-K EMPLOYER EXPENSE	189.48	0.1 %	0.00	0.0 %	189.48	999.9 %
EMPLOYEE EXPENSES	392.50	0.3 %	362.54	0.3 %	29.96	8.3 %
ENTERTAINMENT	0.00	0.0 %	328.00	0.2 %	(328.00)	(100.0)%
TRAVEL	400.41	0.3 %	831.31	0.6 %	(430.90)	(51.8)%
DEPRECIATION EXPENSE	0.00	0.0 %	1,837.35	1.3 %	(1,837.35)	(100.0)%
OFFICE EXPENSE	125.77	0.1 %	450.97	0.3 %	(325.20)	(72.1)%
AUTO & TRUCK EXPENSE	211.23	0.2 %	1,028.92	0.7 %	(817.69)	(79.5)%
MISCELLANEOUS EXPENSE	426.81	0.3 %	217.82	0.2 %	208.99	96.0 %
BANK CHARGES	0.00	0.0 %	27.36	0.0 %	(27.36)	(100.0)%
DISCOUNTS GIVEN	308.55	0.2 %	774.31	0.5 %	(465.76)	(60.2)%
ADVERTISING	1,057.69	0.8 %	1,116.70	0.8 %	(59.01)	(5.3)%
PRINTING	291.85	0.2 %	179.97	0.1 %	111.88	62.2 %
DUES & SUBSCRIPTIONS	25.00	0.0 %	202.79	0.1 %	(177.79)	(87.7)%
POSTAL EXPENSE	243.54	0.2 %	190.44	0.1 %	53.10	27.9 %
TELEPHONE	375.42	0.3 %	296.37	0.2 %	79.05	26.7 %
TAXES & LICENSES	4,953.23	3.6 %	3,484.90	2.4 %	1,468.33	42.1 %
INSURANCE EXPENSE	141.67	0.1 %	968.32	0.7 %	(826.65)	(85.4)%

```
                                                    AS OF 09/30/02

                          PERIOD SEP                PERIOD SEP                    VARIANCE
                        ENDING 09/02    PERCENT    ENDING 09/01    PERCENT     AMOUNT      PERCENT
            ===================================================================================================

            RENTAL EXPENSE                  0.00    0.0 %            516.00    0.4 %      (516.00)  (100.0)%
            LEGAL & PROFESSIONAL        1,009.35    0.7 %          1,342.35    0.9 %      (333.00)   (24.8)%
            UTILITIES                   1,496.99    1.1 %          1,290.08    0.9 %       206.91     16.0 %
                                        --------------  -------    --------------  -------  --------------  -------
            TOTAL GENERAL & ADMINISTRATIVE
            EXPENSE                    32,522.79   23.6 %         46,279.34   32.4 %   (13,756.55)  (29.7)%

                                        --------------  -------    --------------  -------  --------------  -------
            NET PROFIT OR LOSS         11,883.93    8.6 %          8,582.73    6.0 %     3,301.20    38.5 %
```

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                            STATEMENT OF
                         REVENUES & EXPENDITURES
                       ALL PROFIT & LOSS ACCOUNTS
                               COMPANY
                       ALL ACCOUNTS CONSOLIDATED
                          AS OF 09/30/02

              PERIOD SEP              PERIOD AUG                    VARIANCE
            ENDING 09/02   PERCENT   ENDING 08/02   PERCENT      AMOUNT    PERCENT
===================================================================================

                                 REVENUES

SALES                    136,699.11   99.0 %   157,120.15   98.0 %   (20,421.04)   (13.0)%
MISCELLANEOUS INCOME           0.00    0.0 %       149.69    0.1 %      (149.69)  (100.0)%
CONSULTING & DESIGN            0.00    0.0 %       136.28    0.1 %      (136.28)  (100.0)%
FINANCE CHARGES               20.00    0.0 %       686.47    0.4 %      (666.47)   (97.1)%
INTEREST INCOME            1,142.77    0.8 %       251.72    0.2 %       891.05    354.0 %
DISCOUNTS TAKEN              195.63    0.1 %     1,925.16    1.2 %    (1,729.53)   (89.8)%
                        ------------  -------  ------------  -------  ------------  -------
TOTAL REVENUES           138,057.51  100.0 %   160,269.47  100.0 %   (22,211.96)   (13.9)%

                               COST OF SALES

COST OF GOODS SOLD        92,841.09   67.3 %    99,486.00   62.1 %    (6,644.91)    (6.7)%
FREIGHT                      809.70    0.6 %       854.51    0.5 %       (44.81)    (5.2)%
                        ------------  -------  ------------  -------  ------------  -------
TOTAL COST OF SALES       93,650.79   67.8 %   100,340.51   62.6 %    (6,689.72)    (6.7)%

                        ------------  -------  ------------  -------  ------------  -------
GROSS PROFIT              44,406.72   32.2 %    59,928.96   37.4 %   (15,522.24)   (25.9)%

                    GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS    457.98    0.3 %       540.73    0.3 %       (82.75)   (15.3)%
INVENTORY ADJUSTMENTS          0.00    0.0 %       762.58    0.5 %      (762.58)  (100.0)%
SALES TAX                    490.57    0.4 %     2,237.05    1.4 %    (1,746.48)   (78.1)%
SALARIES                  18,063.88   13.1 %    22,896.37   14.3 %    (4,832.49)   (21.1)%
PAYROLL TAXES              1,860.87    1.4 %     2,730.56    1.7 %      (869.69)   (31.9)%
401-K EMPLOYER EXPENSE       189.48    0.1 %       228.59    0.1 %       (39.11)   (17.1)%
EMPLOYEE EXPENSES            392.50    0.3 %       366.32    0.2 %        26.18      7.2 %
ENTERTAINMENT                  0.00    0.0 %     1,105.66    0.7 %    (1,105.66)  (100.0)%
TRAVEL                       400.41    0.3 %     1,111.45    0.7 %      (711.04)   (64.0)%
DEPRECIATION EXPENSE           0.00    0.0 %     2,421.81    1.5 %    (2,421.81)  (100.0)%
OFFICE EXPENSE               125.77    0.1 %       340.75    0.2 %      (214.98)   (63.1)%
AUTO & TRUCK EXPENSE         211.23    0.2 %       490.83    0.3 %      (279.60)   (57.0)%
MISCELLANEOUS EXPENSE        426.81    0.3 %       261.39    0.2 %       165.42     63.3 %
BANK CHARGES                   0.00    0.0 %        59.00    0.0 %       (59.00)  (100.0)%
DISCOUNTS GIVEN              308.55    0.2 %     1,266.67    0.8 %      (958.12)   (75.6)%
ADVERTISING                1,057.69    0.8 %     1,862.19    1.2 %      (804.50)   (43.2)%
PRINTING                     291.85    0.2 %       335.00    0.2 %       (43.15)   (12.9)%
DUES & SUBSCRIPTIONS          25.00    0.0 %       409.00    0.3 %      (384.00)   (93.9)%
POSTAL EXPENSE               243.54    0.2 %       288.79    0.2 %       (45.25)   (15.7)%
TELEPHONE                    375.42    0.3 %       327.86    0.2 %        47.56     14.5 %
TAXES & LICENSES           4,953.23    3.6 %     4,026.37    2.5 %       926.86     23.0 %
INSURANCE EXPENSE            141.67    0.1 %       853.58    0.5 %      (711.91)   (83.4)%
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                                                    AS OF 09/30/02

                         PERIOD SEP              PERIOD AUG                    VARIANCE
                       ENDING 09/02   PERCENT  ENDING 08/02   PERCENT     AMOUNT    PERCENT
====================================================================================================

RENTAL EXPENSE                 0.00    0.0 %         516.00    0.3 %      (516.00)  (100.0)%
LEGAL & PROFESSIONAL       1,009.35    0.7 %       1,495.44    0.9 %      (486.09)   (32.5)%
UTILITIES                  1,496.99    1.1 %       1,907.54    1.2 %      (410.55)   (21.5)%
                         ------------- -------   ------------- -------  ------------- -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                   32,522.79   23.6 %      48,841.53   30.5 %   (16,318.74)   (33.4)%

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NET PROFIT OR LOSS        11,883.93    8.6 %      11,087.43    6.9 %       796.50      7.2 %
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                                   STATEMENT OF
                              REVENUES & EXPENDITURES
                             ALL PROFIT & LOSS ACCOUNTS
                                      COMPANY
                              ALL ACCOUNTS CONSOLIDATED
                                  AS OF 09/30/02
                    PERIOD SEP                                        VARIANCE
                   ENDING 09/02    PERCENT       BUDGET    PERCENT      AMOUNT    PERCENT
==========================================================================================

                              REVENUES


SALES               136,699.11    99.0 %     132,000.00   100.0 %     4,699.11     3.6 %
FINANCE CHARGES          20.00     0.0 %           0.00     0.0 %        20.00   999.9 %
INTEREST INCOME       1,142.77     0.8 %           0.00     0.0 %     1,142.77   999.9 %
DISCOUNTS TAKEN         195.63     0.1 %           0.00     0.0 %       195.63   999.9 %
                    -------------  -------  -------------  -------  -------------  -------
TOTAL REVENUES      138,057.51   100.0 %     132,000.00   100.0 %     6,057.51     4.6 %

                            COST OF SALES

COST OF GOODS SOLD   92,841.09    67.3 %      78,500.00    59.5 %    14,341.09    18.3 %
FREIGHT                 809.70     0.6 %         450.00     0.3 %       359.70    79.9 %
                    -------------  -------  -------------  -------  -------------  -------
TOTAL COST OF SALES  93,650.79    67.8 %      78,950.00    59.8 %    14,700.79    18.6 %

                    -------------  -------  -------------  -------  -------------  -------
GROSS PROFIT         44,406.72    32.2 %      53,050.00    40.2 %    (8,643.28)  (16.3)%

                    GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS  457.98  0.3 %           0.00     0.0 %       457.98   999.9 %
SALES TAX               490.57     0.4 %       1,800.00     1.4 %    (1,309.43)  (72.8)%
SALARIES             18,063.88    13.1 %      22,200.00    16.8 %    (4,136.12)  (18.6)%
PAYROLL TAXES         1,860.87     1.4 %       5,850.00     4.4 %    (3,989.13)  (68.2)%
401-K EMPLOYER EXPENSE  189.48     0.1 %           0.00     0.0 %       189.48   999.9 %
EMPLOYEE EXPENSES       392.50     0.3 %         375.00     0.3 %        17.50     4.7 %
ENTERTAINMENT             0.00     0.0 %         375.00     0.3 %      (375.00) (100.0)%
TRAVEL                  400.41     0.3 %         875.00     0.7 %      (474.59)  (54.2)%
OFFICE EXPENSE          125.77     0.1 %         550.00     0.4 %      (424.23)  (77.1)%
AUTO & TRUCK EXPENSE    211.23     0.2 %         375.00     0.3 %      (163.77)  (43.7)%
MISCELLANEOUS EXPENSE   426.81     0.3 %           0.00     0.0 %       426.81   999.9 %
DISCOUNTS GIVEN         308.55     0.2 %           0.00     0.0 %       308.55   999.9 %
ADVERTISING           1,057.69     0.8 %       1,000.00     0.8 %        57.69     5.8 %
PRINTING                291.85     0.2 %         170.00     0.1 %       121.85    71.7 %
DUES & SUBSCRIPTIONS     25.00     0.0 %         220.00     0.2 %      (195.00)  (88.6)%
POSTAL EXPENSE          243.54     0.2 %         260.00     0.2 %       (16.46)   (6.3)%
TELEPHONE               375.42     0.3 %         295.00     0.2 %        80.42    27.3 %
TAXES & LICENSES      4,953.23     3.6 %       3,550.00     2.7 %     1,403.23    39.5 %
INSURANCE EXPENSE       141.67     0.1 %       1,000.00     0.8 %      (858.33)  (85.8)%
RENTAL EXPENSE            0.00     0.0 %         681.00     0.5 %      (681.00) (100.0)%
LEGAL & PROFESSIONAL  1,009.35     0.7 %       1,300.00     1.0 %      (290.65)  (22.4)%
UTILITIES             1,496.99     1.1 %       1,750.00     1.3 %      (253.01)  (14.5)%
                    -------------  -------  -------------  -------  -------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE              32,522.79    23.6 %      42,626.00    32.3 %   (10,103.21)  (23.7)%
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                                           AS OF 09/30/02
                      PERIOD SEP                                                 VARIANCE
                      ENDING 09/02   PERCENT       BUDGET   PERCENT        AMOUNT   PERCENT
=================================================================================================

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NET PROFIT OR LOSS        11,883.93    8.6 %       10,424.00    7.9 %         1,459.93   14.0 %
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                              STATEMENT OF
                          REVENUES & EXPENDITURES
                        ALL PROFIT & LOSS ACCOUNTS
                                 COMPANY
                        ALL ACCOUNTS CONSOLIDATED
                              AS OF 09/30/02
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PERIOD SEP ENDING 09/02	PERCENT	BUDGET	PERCENT		YEAR TO DATE 2002	PERCENT	BUDGET YEAR TO DATE	PERCENT
				REVENUES				
136,699.11	99.0 %	132,000.00	100.0 %	SALES	1,237,862.04	90.3 %	1,188,000.00	100.0 %
0.00	0.0 %	0.00	0.0 %	MISCELLANEOUS INCOME	1,059.17	0.1 %	0.00	0.0 %
0.00	0.0 %	0.00	0.0 %	CONSULTING & DESIGN	113,197.02	8.3 %	0.00	0.0 %
20.00	0.0 %	0.00	0.0 %	FINANCE CHARGES	5,100.52	0.4 %	0.00	0.0 %
1,142.77	0.8 %	0.00	0.0 %	INTEREST INCOME	3,152.98	0.2 %	0.00	0.0 %
195.63	0.1 %	0.00	0.0 %	DISCOUNTS TAKEN	10,453.54	0.8 %	0.00	0.0 %
138,057.51	100.0 %	132,000.00	100.0 %	TOTAL REVENUES	1,370,825.27	100.0 %	1,188,000.00	100.0 %
				COST OF SALES				
92,841.09	67.3 %	78,500.00	59.5 %	COST OF GOODS SOLD	833,285.09	60.8 %	706,500.00	59.5 %
809.70	0.6 %	450.00	0.3 %	FREIGHT	5,299.46	0.4 %	4,050.00	0.3 %
93,650.79	67.8 %	78,950.00	59.8 %	TOTAL COST OF SALES	838,584.55	61.2 %	710,550.00	59.8 %
44,406.72	32.2 %	53,050.00	40.2 %	GROSS PROFIT	532,240.72	38.8 %	477,450.00	40.2 %
				GENERAL & ADMINISTRATIVE EXPENSES				
457.98	0.3 %	0.00	0.0 %	PURCHASES - MISCELLANEOUS	5,239.86	0.4 %	0.00	0.0 %
0.00	0.0 %	0.00	0.0 %	INVENTORY ADJUSTMENTS	6,620.84	0.5 %	0.00	0.0 %
490.57	0.4 %	1,800.00	1.4 %	SALES TAX	14,221.65	1.0 %	16,200.00	1.4 %
18,063.88	13.1 %	22,200.00	16.8 %	SALARIES	191,091.65	13.9 %	199,800.00	16.8 %
1,860.87	1.4 %	5,850.00	4.4 %	PAYROLL TAXES	47,877.32	3.5 %	52,650.00	4.4 %
189.48	0.1 %	0.00	0.0 %	401-K EMPLOYER EXPENSE	1,528.94	0.1 %	0.00	0.0 %
392.50	0.3 %	375.00	0.3 %	EMPLOYEE EXPENSES	3,573.41	0.3 %	3,375.00	0.3 %
0.00	0.0 %	375.00	0.3 %	ENTERTAINMENT	6,722.88	0.5 %	3,375.00	0.3 %
400.41	0.3 %	875.00	0.7 %	TRAVEL	12,805.79	0.9 %	7,875.00	0.7 %
0.00	0.0 %	0.00	0.0 %	DEPRECIATION EXPENSE	15,551.84	1.1 %	0.00	0.0 %
125.77	0.1 %	550.00	0.4 %	OFFICE EXPENSE	3,511.88	0.3 %	4,950.00	0.4 %
211.23	0.2 %	375.00	0.3 %	AUTO & TRUCK EXPENSE	3,530.18	0.3 %	3,375.00	0.3 %
426.81	0.3 %	0.00	0.0 %	MISCELLANEOUS EXPENSE	1,929.08	0.1 %	0.00	0.0 %
0.00	0.0 %	0.00	0.0 %	BANK CHARGES	409.53	0.0 %	0.00	0.0 %
308.55	0.2 %	0.00	0.0 %	DISCOUNTS GIVEN	7,768.78	0.6 %	0.00	0.0 %
1,057.69	0.8 %	1,000.00	0.8 %	ADVERTISING	9,747.82	0.7 %	9,000.00	0.8 %
291.85	0.2 %	170.00	0.1 %	PRINTING	2,284.98	0.2 %	1,530.00	0.1 %
25.00	0.0 %	220.00	0.2 %	DUES & SUBSCRIPTIONS	2,369.12	0.2 %	1,980.00	0.2 %
243.54	0.2 %	260.00	0.2 %	POSTAL EXPENSE	2,229.02	0.2 %	2,340.00	0.2 %
375.42	0.3 %	295.00	0.2 %	TELEPHONE	2,786.91	0.2 %	2,655.00	0.2 %
4,953.23	3.6 %	3,550.00	2.7 %	TAXES & LICENSES	34,121.94	2.5 %	31,950.00	2.7 %
141.67	0.1 %	1,000.00	0.8 %	INSURANCE EXPENSE	7,895.29	0.6 %	9,000.00	0.8 %
0.00	0.0 %	681.00	0.5 %	RENTAL EXPENSE	4,128.00	0.3 %	6,129.00	0.5 %

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04/22/02                                                                           GLR828 PAGE 2
    PERIOD SEP                                AS OF 09/30/02        YEAR TO            BUDGET
  ENDING 09/02  PERCENT      BUDGET   PERCENT                     DATE 2002  PERCENT  YEAR TO DATE  PERCENT
============================================================================================================

      1,009.35   0.7 %     1,300.00   1.0 % LEGAL & PROFESSIONAL   11,970.79   0.9 %    11,700.00   1.0 %
      1,496.99   1.1 %     1,750.00   1.3 % UTILITIES             15,795.46   1.2 %    15,750.00   1.3 %
  -------------  ------- -------------  -------                   -------------  ------- -------------  -------
                                           TOTAL GENERAL & ADMINISTRATIVE
     32,522.79  23.6 %    42,626.00  32.3 % EXPENSE               415,712.96  30.3 %   383,634.00  32.3 %

  -------------  ------- -------------  -------                   -------------  ------- -------------  -------
     11,883.93   8.6 %    10,424.00   7.9 % NET PROFIT OR LOSS    116,527.76   8.5 %    93,816.00   7.9 %
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                                          STATEMENT OF
                                      REVENUES & EXPENDITURES
                                    ALL PROFIT & LOSS ACCOUNTS
                                            COMPANY
                                    ALL ACCOUNTS CONSOLIDATED
                                        AS OF 09/30/02
   PERIOD SEP                    VARIANCE                          YEAR TO      BUDGET          VARIANCE
   ENDING 09/02    BUDGET    AMOUNT    PERCENT                     DATE 2002   YR TO DATE    AMOUNT    PERCENT
 ====================================================================================================================

                                          REVENUES

       136699      132000      4699     3.6 % SALES                1237862     1188000      49862      4.2 %
            0           0         0     0.0 % MISCELLANEOUS INCOME    1059           0       1059    999.9 %
            0           0         0     0.0 % CONSULTING & DESIGN    113197           0     113197    999.9 %
           20           0        20   999.9 % FINANCE CHARGES         5101           0       5101    999.9 %
         1143           0      1143   999.9 % INTEREST INCOME         3153           0       3153    999.9 %
          196           0       196   999.9 % DISCOUNTS TAKEN        10454           0      10454    999.9 %
   -----------  ----------- ----------- -------                    ----------- ----------- ----------- -------
       138058      132000      6058     4.6 % TOTAL REVENUES        1370825     1188000     182825     15.4 %

                                          COST OF SALES

        92841       78500     14341    18.3 % COST OF GOODS SOLD     833285      706500     126785     18.0 %
          810         450       360    79.9 % FREIGHT                  5299        4050       1249     30.9 %
   -----------  ----------- ----------- -------                    ----------- ----------- ----------- -------
        93651       78950     14701    18.6 % TOTAL COST OF SALES    838585      710550     128035     18.0 %

   -----------  ----------- ----------- -------                    ----------- ----------- ----------- -------
        44407       53050     (8643)  (16.3)% GROSS PROFIT           532241      477450      54791     11.5 %

                                  GENERAL & ADMINISTRATIVE EXPENSES

          458           0       458   999.9 % PURCHASES - MISCELLANEOUS  5240        0       5240    999.9 %
            0           0         0     0.0 % INVENTORY ADJUSTMENTS    6621           0       6621    999.9 %
          491        1800     (1309)  (72.8)% SALES TAX              14222       16200      (1978)   (12.2)%
        18064       22200     (4136)  (18.6)% SALARIES              191092      199800      (8708)    (4.4)%
         1861        5850     (3989)  (68.2)% PAYROLL TAXES          47877       52650      (4773)    (9.1)%
          189           0       189   999.9 % 401-K EMPLOYER EXPENSE   1529           0       1529    999.9 %
          393         375        18     4.7 % EMPLOYEE EXPENSES        3573        3375        198      5.9 %
            0         375      (375) (100.0)% ENTERTAINMENT            6723        3375       3348     99.2 %
          400         875      (475)  (54.2)% TRAVEL                  12806        7875       4931     62.6 %
            0           0         0     0.0 % DEPRECIATION EXPENSE    15552           0      15552    999.9 %
          126         550      (424)  (77.1)% OFFICE EXPENSE           3512        4950      (1438)   (29.1)%
          211         375      (164)  (43.7)% AUTO & TRUCK EXPENSE     3530        3375        155      4.6 %
          427           0       427   999.9 % MISCELLANEOUS EXPENSE    1929           0       1929    999.9 %
            0           0         0     0.0 % BANK CHARGES             410           0        410    999.9 %
          309           0       309   999.9 % DISCOUNTS GIVEN          7769           0       7769    999.9 %
         1058        1000        58     5.8 % ADVERTISING             9748        9000        748      8.3 %
          292         170       122    71.7 % PRINTING                2285        1530        755     49.4 %
           25         220      (195)  (88.6)% DUES & SUBSCRIPTIONS    2369        1980        389     19.7 %
          244         260       (16)   (6.3)% POSTAL EXPENSE          2229        2340       (111)    (4.7)%
          375         295        80    27.3 % TELEPHONE               2787        2655        132      5.0 %
         4953        3550      1403    39.5 % TAXES & LICENSES       34122       31950       2172      6.8 %
          142        1000      (858)  (85.8)% INSURANCE EXPENSE       7895        9000      (1105)   (12.3)%
            0         681      (681) (100.0)% RENTAL EXPENSE          4128        6129      (2001)   (32.7)%
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                                                       AS OF 09/30/02
    PERIOD SEP                   VARIANCE                              YEAR TO      BUDGET         VARIANCE
   ENDING 09/02      BUDGET    AMOUNT   PERCENT                       DATE 2002   YR TO DATE    AMOUNT  PERCENT
===================================================================================================================
          1009        1300      (291)  (22.4)% LEGAL & PROFESSIONAL     11971       11700         271    2.3 %
          1497        1750      (253)  (14.5)% UTILITIES                15795       15750          45    0.3 %
     ----------  ----------  ---------- -------                      ----------  ----------  ---------- -------
                                               TOTAL GENERAL & ADMINISTRATIVE
         32523       42626   (10103)  (23.7)% EXPENSE                 415713      383634       32079    8.4 %

     ----------  ----------  ---------- -------                      ----------  ----------  ---------- -------
         11884       10424     1460    14.0 % NET PROFIT OR LOSS      116528       93816       22712   24.2 %
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                                        STATEMENT OF
                                   REVENUES & EXPENDITURES
                                 ALL PROFIT & LOSS ACCOUNTS
                                          COMPANY
                                 ALL ACCOUNTS CONSOLIDATED
                                     AS OF 09/30/02

```
   PERIOD SEP      PERIOD SEP                                 YEAR TO          YEAR TO
  ENDING 09/02    ENDING 09/01                                DATE 2002        DATE 2001
===============================================================================================

                                      REVENUES

   136,699.11      129,682.05    SALES                      1,237,862.04     1,147,050.41
         0.00         133.06    MISCELLANEOUS INCOME            1,059.17         1,184.36
         0.00      11,036.22    CONSULTING & DESIGN           113,197.02       103,145.42
        20.00         592.56    FINANCE CHARGES                 5,100.52         5,030.52
     1,142.77         232.77    INTEREST INCOME                 3,152.98         3,860.70
       195.63         968.68    DISCOUNTS TAKEN                10,453.54         8,798.59
  -------------  -------------                             -------------    -------------
   138,057.51      142,645.34    TOTAL REVENUES             1,370,825.27     1,269,070.00

                                    COST OF SALES

    92,841.09       87,389.00    COST OF GOODS SOLD           833,285.09       776,334.00
       809.70         394.27    FREIGHT                         5,299.46         3,675.16
  -------------  -------------                             -------------    -------------
    93,650.79       87,783.27    TOTAL COST OF SALES          838,584.55       780,009.16

  -------------  -------------                             -------------    -------------
    44,406.72       54,862.07    GROSS PROFIT                 532,240.72       489,060.84

                          GENERAL & ADMINISTRATIVE EXPENSES

       457.98         781.01    PURCHASES - MISCELLANEOUS       5,239.86         5,196.12
         0.00         732.43    INVENTORY ADJUSTMENTS           6,620.84         6,405.40
       490.57       1,594.93    SALES TAX                      14,221.65        13,683.27
    18,063.88      21,611.77    SALARIES                      191,091.65       183,684.73
     1,860.87       6,112.70    PAYROLL TAXES                  47,877.32        54,594.37
       189.48           0.00    401-K EMPLOYER EXPENSE          1,528.94             0.00
       392.50         362.54    EMPLOYEE EXPENSES               3,573.41         3,075.92
         0.00         328.00    ENTERTAINMENT                   6,722.88         6,561.01
       400.41         831.31    TRAVEL                         12,805.79        14,682.94
         0.00       1,837.35    DEPRECIATION EXPENSE           15,551.84        16,871.71
       125.77         450.97    OFFICE EXPENSE                  3,511.88         4,023.66
       211.23       1,028.92    AUTO & TRUCK EXPENSE            3,530.18         2,411.26
       426.81         217.82    MISCELLANEOUS EXPENSE           1,929.08         1,464.97
         0.00          27.36    BANK CHARGES                      409.53           376.96
       308.55         774.31    DISCOUNTS GIVEN                 7,768.78         6,772.02
     1,057.69       1,116.70    ADVERTISING                     9,747.82         8,839.82
       291.85         179.97    PRINTING                        2,284.98         2,995.13
        25.00         202.79    DUES & SUBSCRIPTIONS            2,369.12         2,014.66
       243.54         190.44    POSTAL EXPENSE                  2,229.02         1,979.06
       375.42         296.37    TELEPHONE                       2,786.91         2,479.82
     4,953.23       3,484.90    TAXES & LICENSES               34,121.94        26,717.91
       141.67         968.32    INSURANCE EXPENSE               7,895.29         7,419.96
         0.00         516.00    RENTAL EXPENSE                  4,128.00         4,644.00
```

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04/22/02                                                      GLR832 PAGE 2
                                       AS OF 09/30/02
    PERIOD SEP      PERIOD SEP                              YEAR TO         YEAR TO
  ENDING 09/02    ENDING 09/01                            DATE 2002       DATE 2001
==============================================================================
      1,009.35        1,342.35   LEGAL & PROFESSIONAL       11,970.79       11,824.48
      1,496.99        1,290.08   UTILITIES                  15,795.46       14,929.98
  --------------  --------------                        --------------  --------------
                                 TOTAL GENERAL & ADMINISTRATIVE
     32,522.79       46,279.34   EXPENSE                   415,712.96      403,649.16

  --------------  --------------                        --------------  --------------
     11,883.93        8,582.73   NET PROFIT OR LOSS        116,527.76       85,411.68
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                              STATEMENT OF
                          REVENUES & EXPENDITURES
                        ALL PROFIT & LOSS ACCOUNTS
                                  COMPANY
                        ALL ACCOUNTS CONSOLIDATED
                            AS OF 09/30/02


                    YR TO DATE              YR TO DATE                  VARIANCE
                  ENDING 09/02   PERCENT  ENDING 09/01   PERCENT    AMOUNT    PERCENT
==================================================================================================


                              REVENUES

SALES                1,237,862.04   90.3 %   1,147,050.41   90.4 %    90,811.63     7.9 %
MISCELLANEOUS INCOME     1,059.17    0.1 %       1,184.36    0.1 %      (125.19)   (10.6)%
CONSULTING & DESIGN    113,197.02    8.3 %     103,145.42    8.1 %    10,051.60     9.8 %
FINANCE CHARGES          5,100.52    0.4 %       5,030.52    0.4 %        70.00     1.4 %
INTEREST INCOME          3,152.98    0.2 %       3,860.70    0.3 %      (707.72)   (18.3)%
DISCOUNTS TAKEN         10,453.54    0.8 %       8,798.59    0.7 %     1,654.95    18.8 %
                     -------------   -------  -------------   -------  --------------   -------
TOTAL REVENUES        1,370,825.27  100.0 %   1,269,070.00  100.0 %   101,755.27     8.0 %

                              COST OF SALES

COST OF GOODS SOLD     833,285.09   60.8 %     776,334.00   61.2 %    56,951.09     7.3 %
FREIGHT                  5,299.46    0.4 %       3,675.16    0.3 %     1,624.30    44.2 %
                     -------------   -------  -------------   -------  --------------   -------
TOTAL COST OF SALES    838,584.55   61.2 %     780,009.16   61.5 %    58,575.39     7.5 %


                     -------------   -------  -------------   -------  --------------   -------
GROSS PROFIT           532,240.72   38.8 %     489,060.84   38.5 %    43,179.88     8.8 %

                      GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS   5,239.86   0.4 %     5,196.12    0.4 %        43.74     0.8 %
INVENTORY ADJUSTMENTS       6,620.84   0.5 %     6,405.40    0.5 %       215.44     3.4 %
SALES TAX                  14,221.65   1.0 %    13,683.27    1.1 %       538.38     3.9 %
SALARIES                  191,091.65  13.9 %   183,684.73   14.5 %     7,406.92     4.0 %
PAYROLL TAXES              47,877.32   3.5 %    54,594.37    4.3 %    (6,717.05)   (12.3)%
401-K EMPLOYER EXPENSE      1,528.94   0.1 %         0.00    0.0 %     1,528.94   999.9 %
EMPLOYEE EXPENSES           3,573.41   0.3 %     3,075.92    0.2 %       497.49    16.2 %
ENTERTAINMENT               6,722.88   0.5 %     6,561.01    0.5 %       161.87     2.5 %
TRAVEL                     12,805.79   0.9 %    14,682.94    1.2 %    (1,877.15)   (12.8)%
DEPRECIATION EXPENSE       15,551.84   1.1 %    16,871.71    1.3 %    (1,319.87)    (7.8)%
OFFICE EXPENSE              3,511.88   0.3 %     4,023.66    0.3 %      (511.78)   (12.7)%
AUTO & TRUCK EXPENSE        3,530.18   0.3 %     2,411.26    0.2 %     1,118.92    46.4 %
MISCELLANEOUS EXPENSE       1,929.08   0.1 %     1,464.97    0.1 %       464.11    31.7 %
BANK CHARGES                  409.53   0.0 %       376.96    0.0 %        32.57     8.6 %
DISCOUNTS GIVEN             7,768.78   0.6 %     6,772.02    0.5 %       996.76    14.7 %
ADVERTISING                9,747.82   0.7 %     8,839.82    0.7 %       908.00    10.3 %
PRINTING                   2,284.98   0.2 %     2,995.13    0.2 %      (710.15)   (23.7)%
DUES & SUBSCRIPTIONS        2,369.12   0.2 %     2,014.66    0.2 %       354.46    17.6 %
POSTAL EXPENSE             2,229.02   0.2 %     1,979.06    0.2 %       249.96    12.6 %
TELEPHONE                  2,786.91   0.2 %     2,479.82    0.2 %       307.09    12.4 %
TAXES & LICENSES           34,121.94   2.5 %    26,717.91    2.1 %     7,404.03    27.7 %
INSURANCE EXPENSE           7,895.29   0.6 %     7,419.96    0.6 %       475.33     6.4 %
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                                           AS OF 09/30/02

                         YR TO DATE                 YR TO DATE                    VARIANCE
                        ENDING 09/02    PERCENT     ENDING 09/01    PERCENT      AMOUNT    PERCENT
          ==================================================================================================

          RENTAL EXPENSE             4,128.00     0.3 %        4,644.00     0.4 %      (516.00)   (11.1)%
          LEGAL & PROFESSIONAL      11,970.79     0.9 %       11,824.48     0.9 %       146.31      1.2 %
          UTILITIES                15,795.46     1.2 %       14,929.98     1.2 %       865.48      5.8 %
                                   --------------   -------   --------------   -------   --------------   -------
          TOTAL GENERAL & ADMINISTRATIVE
          EXPENSE                 415,712.96    30.3 %      403,649.16    31.8 %    12,063.80      3.0 %

                                   --------------   -------   --------------   -------   --------------   -------
          NET PROFIT OR LOSS      116,527.76     8.5 %       85,411.68     6.7 %    31,116.08     36.4 %
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                                     STATEMENT OF
                                 REVENUES & EXPENDITURES
                               ALL PROFIT & LOSS ACCOUNTS
                                        COMPANY
                                ALL ACCOUNTS CONSOLIDATED
                                   AS OF 09/30/02
                       YR TO DATE              BUDGET                   VARIANCE
                       ENDING 09/02  PERCENT   YR TO DATE   PERCENT     AMOUNT    PERCENT
==============================================================================================

                                     REVENUES

SALES                   1,237,862.04  90.3 %  1,188,000.00  100.0 %    49,862.04     4.2 %
MISCELLANEOUS INCOME        1,059.17   0.1 %          0.00    0.0 %     1,059.17   999.9 %
CONSULTING & DESIGN       113,197.02   8.3 %          0.00    0.0 %   113,197.02   999.9 %
FINANCE CHARGES            5,100.52    0.4 %          0.00    0.0 %     5,100.52   999.9 %
INTEREST INCOME            3,152.98    0.2 %          0.00    0.0 %     3,152.98   999.9 %
DISCOUNTS TAKEN           10,453.54    0.8 %          0.00    0.0 %    10,453.54   999.9 %
                        -------------  -------  -------------  -------  -------------  -------
TOTAL REVENUES          1,370,825.27  100.0 %  1,188,000.00  100.0 %   182,825.27    15.4 %

                                    COST OF SALES

COST OF GOODS SOLD        833,285.09   60.8 %   706,500.00   59.5 %   126,785.09    18.0 %
FREIGHT                     5,299.46    0.4 %     4,050.00    0.3 %     1,249.46    30.9 %
                        -------------  -------  -------------  -------  -------------  -------
TOTAL COST OF SALES       838,584.55   61.2 %   710,550.00   59.8 %   128,034.55    18.0 %

                        -------------  -------  -------------  -------  -------------  -------
GROSS PROFIT              532,240.72   38.8 %   477,450.00   40.2 %    54,790.72    11.5 %

                         GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS   5,239.86    0.4 %         0.00    0.0 %     5,239.86   999.9 %
INVENTORY ADJUSTMENTS       6,620.84    0.5 %         0.00    0.0 %     6,620.84   999.9 %
SALES TAX                  14,221.65    1.0 %    16,200.00    1.4 %    (1,978.35)   (12.2)%
SALARIES                  191,091.65   13.9 %   199,800.00   16.8 %    (8,708.35)    (4.4)%
PAYROLL TAXES              47,877.32    3.5 %    52,650.00    4.4 %    (4,772.68)    (9.1)%
401-K EMPLOYER EXPENSE      1,528.94    0.1 %         0.00    0.0 %     1,528.94   999.9 %
EMPLOYEE EXPENSES           3,573.41    0.3 %     3,375.00    0.3 %       198.41     5.9 %
ENTERTAINMENT              6,722.88    0.5 %     3,375.00    0.3 %     3,347.88    99.2 %
TRAVEL                    12,805.79    0.9 %     7,875.00    0.7 %     4,930.79    62.6 %
DEPRECIATION EXPENSE      15,551.84    1.1 %         0.00    0.0 %    15,551.84   999.9 %
OFFICE EXPENSE             3,511.88    0.3 %     4,950.00    0.4 %    (1,438.12)   (29.1)%
AUTO & TRUCK EXPENSE       3,530.18    0.3 %     3,375.00    0.3 %       155.18     4.6 %
MISCELLANEOUS EXPENSE      1,929.08    0.1 %         0.00    0.0 %     1,929.08   999.9 %
BANK CHARGES                 409.53    0.0 %         0.00    0.0 %       409.53   999.9 %
DISCOUNTS GIVEN            7,768.78    0.6 %         0.00    0.0 %     7,768.78   999.9 %
ADVERTISING               9,747.82    0.7 %     9,000.00    0.8 %       747.82     8.3 %
PRINTING                   2,284.98    0.2 %     1,530.00    0.1 %       754.98    49.4 %
DUES & SUBSCRIPTIONS       2,369.12    0.2 %     1,980.00    0.2 %       389.12    19.7 %
POSTAL EXPENSE            2,229.02    0.2 %     2,340.00    0.2 %      (110.98)    (4.7)%
TELEPHONE                  2,786.91    0.2 %     2,655.00    0.2 %       131.91     5.0 %
TAXES & LICENSES          34,121.94    2.5 %    31,950.00    2.7 %     2,171.94     6.8 %
INSURANCE EXPENSE         7,895.29    0.6 %     9,000.00    0.8 %    (1,104.71)   (12.3)%
RENTAL EXPENSE            4,128.00    0.3 %     6,129.00    0.5 %    (2,001.00)   (32.7)%
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                                              AS OF 09/30/02
                              YR TO DATE              BUDGET                      VARIANCE
                              ENDING 09/02  PERCENT   YR TO DATE   PERCENT        AMOUNT  PERCENT
================================================================================================

LEGAL & PROFESSIONAL           11,970.79    0.9 %     11,700.00    1.0 %          270.79   2.3 %
UTILITIES                      15,795.46    1.2 %     15,750.00    1.3 %           45.46   0.3 %
                              --------------  -------  --------------  -------  --------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                        415,712.96   30.3 %    383,634.00   32.3 %       32,078.96   8.4 %

                              --------------  -------  --------------  -------  --------------  -------
NET PROFIT OR LOSS             116,527.76    8.5 %     93,816.00    7.9 %       22,711.76  24.2 %
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                                    STATEMENT OF
                               REVENUES & EXPENDITURES
                              ALL PROFIT & LOSS ACCOUNTS
                                      COMPANY
                              ALL ACCOUNTS CONSOLIDATED
                                  AS OF 09/30/02
         PERIOD SEP                                      YEAR TO
       ENDING 09/02    PERCENT                        DATE 2002   PERCENT
    ===========================================================================

                                    REVENUES

      136,699.11    99.0 %  SALES                    1,237,862.04   90.3 %
            0.00     0.0 %  MISCELLANEOUS INCOME         1,059.17    0.1 %
            0.00     0.0 %  CONSULTING & DESIGN        113,197.02    8.3 %
           20.00     0.0 %  FINANCE CHARGES              5,100.52    0.4 %
        1,142.77     0.8 %  INTEREST INCOME              3,152.98    0.2 %
          195.63     0.1 %  DISCOUNTS TAKEN             10,453.54    0.8 %
    --------------   -------                       --------------   -------
      138,057.51   100.0 %  TOTAL REVENUES           1,370,825.27  100.0 %

                                  COST OF SALES

       92,841.09    67.3 %  COST OF GOODS SOLD         833,285.09   60.8 %
          809.70     0.6 %  FREIGHT                      5,299.46    0.4 %
    --------------   -------                       --------------   -------
       93,650.79    67.8 %  TOTAL COST OF SALES        838,584.55   61.2 %

    --------------   -------                       --------------   -------
       44,406.72    32.2 %  GROSS PROFIT               532,240.72   38.8 %

                       GENERAL & ADMINISTRATIVE EXPENSES

          457.98     0.3 %  PURCHASES - MISCELLANEOUS    5,239.86    0.4 %
            0.00     0.0 %  INVENTORY ADJUSTMENTS        6,620.84    0.5 %
          490.57     0.4 %  SALES TAX                   14,221.65    1.0 %
       18,063.88    13.1 %  SALARIES                   191,091.65   13.9 %
        1,860.87     1.4 %  PAYROLL TAXES               47,877.32    3.5 %
          189.48     0.1 %  401-K EMPLOYER EXPENSE       1,528.94    0.1 %
          392.50     0.3 %  EMPLOYEE EXPENSES            3,573.41    0.3 %
            0.00     0.0 %  ENTERTAINMENT                6,722.88    0.5 %
          400.41     0.3 %  TRAVEL                      12,805.79    0.9 %
            0.00     0.0 %  DEPRECIATION EXPENSE        15,551.84    1.1 %
          125.77     0.1 %  OFFICE EXPENSE               3,511.88    0.3 %
          211.23     0.2 %  AUTO & TRUCK EXPENSE         3,530.18    0.3 %
          426.81     0.3 %  MISCELLANEOUS EXPENSE        1,929.08    0.1 %
            0.00     0.0 %  BANK CHARGES                   409.53    0.0 %
          308.55     0.2 %  DISCOUNTS GIVEN              7,768.78    0.6 %
        1,057.69     0.8 %  ADVERTISING                  9,747.82    0.7 %
          291.85     0.2 %  PRINTING                     2,284.98    0.2 %
           25.00     0.0 %  DUES & SUBSCRIPTIONS         2,369.12    0.2 %
          243.54     0.2 %  POSTAL EXPENSE               2,229.02    0.2 %
          375.42     0.3 %  TELEPHONE                    2,786.91    0.2 %
        4,953.23     3.6 %  TAXES & LICENSES            34,121.94    2.5 %
          141.67     0.1 %  INSURANCE EXPENSE            7,895.29    0.6 %
            0.00     0.0 %  RENTAL EXPENSE               4,128.00    0.3 %
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                                       AS OF 09/30/02
     PERIOD SEP                                           YEAR TO
    ENDING 09/02     PERCENT                             DATE 2002    PERCENT
================================================================================

        1,009.35      0.7 %  LEGAL & PROFESSIONAL         11,970.79     0.9 %
        1,496.99      1.1 %  UTILITIES                    15,795.46     1.2 %
    --------------   -------                          --------------   -------
                            TOTAL GENERAL & ADMINISTRATIVE
       32,522.79     23.6 %  EXPENSE                     415,712.96    30.3 %

    --------------   -------                          --------------   -------
       11,883.93      8.6 %  NET PROFIT OR LOSS         116,527.76     8.5 %
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                              STATEMENT OF
                         REVENUES & EXPENDITURES
                       ALL PROFIT & LOSS ACCOUNTS
                               COMPANY
                       ALL ACCOUNTS CONSOLIDATED
                           AS OF 09/30/02


  10/01 OCT  11/01 NOV  12/01 DEC  01/02 JAN  02/02 FEB  03/02 MAR  04/02 APR  05/02 MAY  06/02 JUN  07/02 JUL  08/02 AUG  09/02 SEP
===================================================================================================================================


                                        REVENUES

SALES
   132062     132158     133758     124677     131773     121026     132918     146108     151864     135678     157120     136699
MISCELLANEOUS INCOME
      181        118        127        136        145        128         64        146        153        138        150          0
CONSULTING & DESIGN
     6403      21313      17176      13840      14016      13495      22561      16585      17776      14787        136          0
FINANCE CHARGES
      570        575        602        598        617        582        610        651        658        678        686         20
INTEREST INCOME
      275        248        198        256        255        250        242        250        256        249        252       1143
DISCOUNTS TAKEN
     1168        917        922       1001       1046       1011       2087       1048       1139       1001       1925        196
   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------
TOTAL REVENUES
   140659     155329     152782     140507     147853     136492     158481     164787     171846     152532     160269     138058

                                       COST OF SALES

COST OF GOODS SOLD
    90195      89683      90767      84753      89247      82416      90369      99154     103299      91720      99486      92841
FREIGHT
      407        478        557        512        483        571        586        478        506        499        855        810
   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------
TOTAL COST OF SALES
    90602      90161      91324      85265      89730      82987      90955      99632     103805      92219     100341      93651

   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------   --------
GROSS PROFIT
    50057      65168      61458      55242      58123      53506      67526      65155      68041      60312      59929      44407

                           GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS
      598        539        643        635        528        720        944        494        540        381        541        458
INVENTORY ADJUSTMENTS
      942        657        667        657        688        611       1547        789        845        723        763          0
SALES TAX
     1778       1458       1595       1727       1450       1331       1370       1848       1843       1926       2237        491
SALARIES
    21081      27096      21204      19337      22543      20354      25165      21089      20936      20708      22896      18064
PAYROLL TAXES
     6066       6201       6149       5976       6388       6099       5849       6363       6406       6204       2731       1861
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                                        AS OF 09/30/02

 10/01 OCT  11/01 NOV  12/01 DEC  01/02 JAN  02/02 FEB  03/02 MAR  04/02 APR  05/02 MAY  06/02 JUN  07/02 JUL  08/02 AUG  09/02 SEP
==================================================================================================================================
401-K EMPLOYER EXPENSE
        0          0          0        901         35         35         35         35         35         35        229        189
EMPLOYEE EXPENSES
      447        334        308        479        336        288        560        428        481        243        366        393
ENTERTAINMENT
     1374        387        344        380        217        240       1990       1771        813        207       1106          0
TRAVEL
      785        777        902       1204        845        950       3539        824       3134        798       1111        400
DEPRECIATION EXPENSE
     2111       1647       1740       1943       1978       1521       1968       1859       2089       1772       2422          0
OFFICE EXPENSE
      593        570       2233        483        422        531        367        513        430        300        341        126
AUTO & TRUCK EXPENSE
      979        149        167       1293        463        162        427        122        168        192        491        211
MISCELLANEOUS EXPENSE
       61        155        149        220        395        117         91        229         63        128        261        427
BANK CHARGES
       52         60         45         44         43         47         55         60         60         42         59          0
DISCOUNTS GIVEN
      996        695        705        694        728        646       1635        834        893        764       1267        309
ADVERTISING
     1429        659        835        746        749        855       1720        917        880        961       1862       1058
PRINTING
      178        431        184        150        229        428        153        189        243        265        335        292
DUES & SUBSCRIPTIONS
      132        334        334        334         95        429        429        216        216        216        409         25
POSTAL EXPENSE
      202        154        266        195        246        181        364        233        256        221        289        244
TELEPHONE
      247        340        210        292        300        271        252        297        331        342        328        375
TAXES & LICENSES
     3485       3485       3485       3485       3485       3485       3485       3698       3753       3753       4026       4953
INSURANCE EXPENSE
      968        968        968        968        968        968        968        943       1042       1042        854        142
RENTAL EXPENSE
      516        516        516        516        516        516        516        516        516        516        516          0
LEGAL & PROFESSIONAL
     1288       1556        867       1385       1507        910       1636       1541       1391       1097       1495       1009
UTILITIES
     1617       2001       1379       1498       1687       2000       1622       1829       1948       1806       1908       1497
         ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------
TOTAL GENERAL & ADMINISTRATIVE EXPENSE
    47923      51162      45896      45542      46840      43692      56687      47635      49312      44640      48842      32523
         ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------
NET PROFIT OR LOSS
     2134      14006      15563       9700      11283       9813      10840      17520      18729      15672      11087      11884
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                                    STATEMENT OF
                                REVENUES & EXPENDITURES
                              ALL PROFIT & LOSS ACCOUNTS
                                      COMPANY
                              ALL ACCOUNTS CONSOLIDATED
                                  AS OF 09/30/02
                     QUARTER                 QUARTER                    VARIANCE
                 ENDING 09/02  PERCENT    ENDING 09/01  PERCENT      AMOUNT    PERCENT
================================================================================================


                                      REVENUES


SALES                429,496.85   95.3 %    388,074.88   90.8 %    41,421.97    10.7 %
MISCELLANEOUS INCOME      288.01    0.1 %        403.08    0.1 %      (115.07)  (28.6)%
CONSULTING & DESIGN   14,923.58    3.3 %     33,762.64    7.9 %   (18,839.06)  (55.8)%
FINANCE CHARGES        1,384.87    0.3 %      1,736.11    0.4 %      (351.24)  (20.2)%
INTEREST INCOME        1,643.60    0.4 %        733.67    0.2 %       909.93   124.0 %
DISCOUNTS TAKEN        3,121.77    0.7 %      2,709.54    0.6 %       412.23    15.2 %
                     ------------  -------  ------------  -------  ------------  -------
TOTAL REVENUES       450,858.68  100.0 %    427,419.92  100.0 %    23,438.76     5.5 %


                                     COST OF SALES


COST OF GOODS SOLD   284,047.09   63.0 %    262,165.00   61.3 %    21,882.09     8.4 %
FREIGHT                2,163.55    0.5 %      1,220.71    0.3 %       942.84    77.2 %
                     ------------  -------  ------------  -------  ------------  -------
TOTAL COST OF SALES  286,210.64   63.5 %    263,385.71   61.6 %    22,824.93     8.7 %

                     ------------  -------  ------------  -------  ------------  -------
GROSS PROFIT         164,648.04   36.5 %    164,034.21   38.4 %       613.83     0.4 %

                           GENERAL & ADMINISTRATIVE EXPENSES


PURCHASES - MISCELLANEOUS  1,379.38   0.3 %   1,732.09    0.4 %      (352.71)  (20.4)%
INVENTORY ADJUSTMENTS      1,485.36   0.3 %   2,187.53    0.5 %      (702.17)  (32.1)%
SALES TAX                  4,653.41   1.0 %   5,030.53    1.2 %      (377.12)   (7.5)%
SALARIES                  61,667.91  13.7 %  61,709.56   14.4 %       (41.65)   (0.1)%
PAYROLL TAXES             10,795.71   2.4 %  18,536.88    4.3 %    (7,741.17)  (41.8)%
401-K EMPLOYER EXPENSE       453.07   0.1 %       0.00    0.0 %       453.07   999.9 %
EMPLOYEE EXPENSES          1,002.30   0.2 %     946.06    0.2 %        56.24     5.9 %
ENTERTAINMENT             1,312.33   0.3 %      824.61    0.2 %       487.72    59.2 %
TRAVEL                    2,309.51   0.5 %    2,460.94    0.6 %      (151.43)   (6.2)%
DEPRECIATION EXPENSE      4,193.59   0.9 %    5,599.01    1.3 %    (1,405.42)  (25.1)%
OFFICE EXPENSE              766.44   0.2 %    1,242.68    0.3 %      (476.24)  (38.3)%
AUTO & TRUCK EXPENSE        894.51   0.2 %    1,234.11    0.3 %      (339.60)  (27.5)%
MISCELLANEOUS EXPENSE       816.56   0.2 %      624.84    0.2 %       191.72    30.7 %
BANK CHARGES               100.72    0.0 %      118.86    0.0 %       (18.14)  (15.3)%
DISCOUNTS GIVEN           2,339.36   0.5 %    2,312.72    0.5 %        26.64     1.2 %
ADVERTISING              3,881.18    0.9 %    3,389.24    0.8 %       491.94    14.5 %
PRINTING                   891.85    0.2 %      645.43    0.2 %       246.42    38.2 %
DUES & SUBSCRIPTIONS        649.73    0.1 %      608.38    0.1 %        41.35     6.8 %
POSTAL EXPENSE             753.12    0.2 %      677.64    0.2 %        75.48    11.1 %
TELEPHONE               1,044.81    0.2 %    1,031.13    0.2 %        13.68     1.3 %
TAXES & LICENSES         12,732.16   2.8 %   10,454.66    2.5 %     2,277.50    21.8 %
INSURANCE EXPENSE         2,036.94   0.5 %    2,904.96    0.7 %      (868.02)  (29.9)%
RENTAL EXPENSE           1,032.00    0.2 %    1,548.00    0.4 %      (516.00)  (33.3)%
```

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                                        AS OF 09/30/02
                     QUARTER                 QUARTER                      VARIANCE
                   ENDING 09/02  PERCENT    ENDING 09/01  PERCENT      AMOUNT   PERCENT
==================================================================================================

LEGAL & PROFESSIONAL      3,601.56    0.8 %       3,711.88    0.9 %      (110.32)    (3.0)%
UTILITIES                 5,210.87    1.2 %       4,821.65    1.1 %       389.22     8.1 %
                        --------------  -------  --------------  -------  --------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                 126,004.38   28.0 %     134,353.39   31.4 %    (8,349.01)   (6.2)%

                        --------------  -------  --------------  -------  --------------  -------
NET PROFIT OR LOSS       38,643.66    8.6 %      29,680.82    6.9 %     8,962.84    30.2 %
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                                    STATEMENT OF
                              REVENUES & EXPENDITURES
                            ALL PROFIT & LOSS ACCOUNTS
                                      COMPANY
                             ALL ACCOUNTS CONSOLIDATED
                                 AS OF 09/30/02


            04/02 APR  PERCENT 05/02 MAY  PERCENT 06/02 JUN  PERCENT 07/02 JUL  PERCENT 08/02 AUG  PERCENT 09/02 SEP  PERCENT
==================================================================================================================================

                                                       REVENUES


SALES              132918  83.9 %   146108  88.7 %   151864  88.4 %   135678  89.0 %   157120  98.0 %   136699  99.0 %
MISCELLANEOUS INC      64   0.0 %      146   0.1 %      153   0.1 %      138   0.1 %      150   0.1 %        0   0.0 %
CONSULTING & DESI   22561  14.2 %    16585  10.1 %    17776  10.3 %    14787   9.7 %      136   0.1 %        0   0.0 %
FINANCE CHARGES       610   0.4 %      651   0.4 %      658   0.4 %      678   0.4 %      686   0.4 %       20   0.0 %
INTEREST INCOME       242   0.2 %      250   0.2 %      256   0.2 %      249   0.2 %      252   0.2 %     1143   0.8 %
DISCOUNTS TAKEN      2087   1.3 %     1048   0.6 %     1139   0.7 %     1001   0.7 %     1925   1.2 %      196   0.1 %
                  ---------  -------  ---------  -------  ---------  -------  ---------  -------  ---------  -------  ---------  -------
TOTAL REVENUES     158481 100.0 %   164787 100.0 %   171846 100.0 %   152532 100.0 %   160269 100.0 %   138058 100.0 %

                                                     COST OF SALES


COST OF GOODS SOL   90369  57.0 %    99154  60.2 %   103299  60.1 %    91720  60.1 %    99486  62.1 %    92841  67.3 %
FREIGHT               586   0.4 %      478   0.3 %      506   0.3 %      499   0.3 %      855   0.5 %      810   0.6 %
                  ---------  -------  ---------  -------  ---------  -------  ---------  -------  ---------  -------  ---------  -------
TOTAL COST OF SAL   90955  57.4 %    99632  60.5 %   103805  60.4 %    92219  60.5 %   100341  62.6 %    93651  67.8 %

                  ---------  -------  ---------  -------  ---------  -------  ---------  -------  ---------  -------  ---------  -------
GROSS PROFIT        67526  42.6 %    65155  39.5 %    68041  39.6 %    60312  39.5 %    59929  37.4 %    44407  32.2 %

                                              GENERAL & ADMINISTRATIVE EXPENSES


PURCHASES - MISCE     944   0.6 %      494   0.3 %      540   0.3 %      381   0.3 %      541   0.3 %      458   0.3 %
INVENTORY ADJUSTM    1547   1.0 %      789   0.5 %      845   0.5 %      723   0.5 %      763   0.5 %        0   0.0 %
SALES TAX            1370   0.9 %     1848   1.1 %     1843   1.1 %     1926   1.3 %     2237   1.4 %      491   0.4 %
SALARIES            25165  15.9 %    21089  12.8 %    20936  12.2 %    20708  13.6 %    22896  14.3 %    18064  13.1 %
PAYROLL TAXES        5849   3.7 %     6363   3.9 %     6406   3.7 %     6204   4.1 %     2731   1.7 %     1861   1.4 %
401-K EMPLOYER EX      35   0.0 %       35   0.0 %       35   0.0 %       35   0.0 %      229   0.1 %      189   0.1 %
EMPLOYEE EXPENSES     560   0.4 %      428   0.3 %      481   0.3 %      243   0.2 %      366   0.2 %      393   0.3 %
ENTERTAINMENT        1990   1.3 %     1771   1.1 %      813   0.5 %      207   0.1 %     1106   0.7 %        0   0.0 %
TRAVEL               3539   2.2 %      824   0.5 %     3134   1.8 %      798   0.5 %     1111   0.7 %      400   0.3 %
DEPRECIATION EXPE    1968   1.2 %     1859   1.1 %     2089   1.2 %     1772   1.2 %     2422   1.5 %        0   0.0 %
OFFICE EXPENSE        367   0.2 %      513   0.3 %      430   0.3 %      300   0.2 %      341   0.2 %      126   0.1 %
AUTO & TRUCK EXPE     427   0.3 %      122   0.1 %      168   0.1 %      192   0.1 %      491   0.3 %      211   0.2 %
MISCELLANEOUS EXP      91   0.1 %      229   0.1 %       63   0.0 %      128   0.1 %      261   0.2 %      427   0.3 %
BANK CHARGES           55   0.0 %       60   0.0 %       60   0.0 %       42   0.0 %       59   0.0 %        0   0.0 %
DISCOUNTS GIVEN      1635   1.0 %      834   0.5 %      893   0.5 %      764   0.5 %     1267   0.8 %      309   0.2 %
ADVERTISING          1720   1.1 %      917   0.6 %      880   0.5 %      961   0.6 %     1862   1.2 %     1058   0.8 %
PRINTING              153   0.1 %      189   0.1 %      243   0.1 %      265   0.2 %      335   0.2 %      292   0.2 %
DUES & SUBSCRIPTI     429   0.3 %      216   0.1 %      216   0.1 %      216   0.1 %      409   0.3 %       25   0.0 %
POSTAL EXPENSE        364   0.2 %      233   0.1 %      256   0.2 %      221   0.1 %      289   0.2 %      244   0.2 %
TELEPHONE             252   0.2 %      297   0.2 %      331   0.2 %      342   0.2 %      328   0.2 %      375   0.3 %
TAXES & LICENSES     3485   2.2 %     3698   2.2 %     3753   2.2 %     3753   2.5 %     4026   2.5 %     4953   3.6 %
INSURANCE EXPENSE     968   0.6 %      943   0.6 %     1042   0.6 %     1042   0.7 %      854   0.5 %      142   0.1 %
RENTAL EXPENSE        516   0.3 %      516   0.3 %      516   0.3 %      516   0.3 %      516   0.3 %        0   0.0 %
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                                                      AS OF 09/30/02

             04/02 APR  PERCENT 05/02 MAY  PERCENT 06/02 JUN  PERCENT 07/02 JUL  PERCENT 08/02 AUG  PERCENT 09/02 SEP  PERCENT
=============================================================================================================================

LEGAL & PROFESSIO    1636    1.0 %     1541    0.9 %     1391    0.8 %     1097    0.7 %     1495    0.9 %     1009    0.7 %
UTILITIES            1622    1.0 %     1829    1.1 %     1948    1.1 %     1806    1.2 %     1908    1.2 %     1497    1.1 %
                 ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  -------
TOTAL GENERAL & A
EXPENSE             56687   35.8 %    47635   28.9 %    49312   28.7 %    44640   29.3 %    48842   30.5 %    32523   23.6 %

                 ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  -------
NET PROFIT OR LOS   10840    6.8 %    17520   10.6 %    18729   10.9 %    15672   10.3 %    11087    6.9 %    11884    8.6 %
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                               STATEMENT OF
                             FINANCIAL POSITION
                         ALL BALANCE SHEET ACCOUNTS
                                  COMPANY
                          ALL ACCOUNTS CONSOLIDATED
                               AS OF 09/30/02
==================================================================================


                        ASSETS

                  CURRENT ASSETS:

          CASH                            264,454.70
          PETTY CASH                          256.83
          ACCOUNTS RECEIVABLE            162,184.22
          INVENTORY                      160,208.61
          NONSTOCKED INVENTORY             5,087.29
          IN TRANSIT INVENTORY             4,269.05
          PREPAID TAXES & INSURANCE        2,181.38
          DEPOSITS                           911.91
          EMPLOYEE ADVANCES                  440.00
                                        --------------
          TOTAL CURRENT ASSETS           599,993.99

                  FIXED ASSETS:

          EQUIPMENT OWNED                  39,651.54
          PROPERTY OWNED                  159,500.07
          GOODWILL                         32,000.00
                                        --------------
          TOTAL FIXED ASSETS             231,151.61

                                        --------------
          TOTAL ASSETS                   831,145.60

                  LIABILITIES & EQUITY

                  CURRENT LIABILITIES:

          ACCOUNTS PAYABLE                44,696.38
          SALES TAX PAYABLE                1,898.40
          401-K PAYABLE                    2,964.35
          CHRISTMAS FUND                   2,720.50
          CREDIT UNION                    14,693.82
          FEDERAL TAXES PAYABLE           38,214.92
          STATE TAXES PAYABLE              7,313.56
          TAXES PAYABLE                    4,635.08
          OVERHEAD ACCRUED                26,549.88
          PACKAGING ACCRUED               28,182.46
          LABOR ACCRUED                   53,215.53
          PURCHASES-INVENTORY              9,009.20
                                        --------------
          TOTAL CURRENT LIABILITIES      234,094.08

                  LONG TERM LIABILITIES:
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                                             AS OF 09/30/02
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                                               --------------
                      TOTAL LONG TERM LIABILITIES         0.00

                                  EQUITY

          CAPITAL STOCK                          160,000.00
          RETAINED EARNINGS                      320,523.76
          PROFIT OR LOSS THIS YEAR               116,527.76
                                               --------------
          TOTAL EQUITY                           597,051.52
                                               --------------
          TOTAL LIABILITIES & EQUITY             831,145.60
```

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                              STATEMENT OF
                           FINANCIAL POSITION
                       ALL BALANCE SHEET ACCOUNTS
                                COMPANY
                        ALL ACCOUNTS CONSOLIDATED
                            AS OF 09/30/02
                                        2002             2001
===============================================================================


                ASSETS

           CURRENT ASSETS:

    CASH                              264,454.70       241,412.51
    PETTY CASH                            256.83           146.54
    ACCOUNTS RECEIVABLE               162,184.22       174,914.57
    INVENTORY                         160,208.61       182,848.45
    NONSTOCKED INVENTORY                5,087.29         8,533.21
    IN TRANSIT INVENTORY                4,269.05         3,960.98
    PREPAID TAXES & INSURANCE           2,181.38         1,452.15
    DEPOSITS                              911.91         1,123.50
    EMPLOYEE ADVANCES                     440.00             0.00
                                   --------------   --------------
    TOTAL CURRENT ASSETS              599,993.99       614,391.91

                FIXED ASSETS:

    EQUIPMENT OWNED                    39,651.54        87,309.07
    PROPERTY OWNED                    159,500.07       105,000.05
    GOODWILL                           32,000.00        20,000.00
                                   --------------   --------------
    TOTAL FIXED ASSETS                231,151.61       212,309.12

                                   --------------   --------------
    TOTAL ASSETS                      831,145.60       826,701.03

           LIABILITIES & EQUITY

           CURRENT LIABILITIES:

    ACCOUNTS PAYABLE                   44,696.38       222,836.39
    SALES TAX PAYABLE                   1,898.40             0.00
    401-K PAYABLE                       2,964.35             0.00
    CHRISTMAS FUND                      2,720.50             0.00
    CREDIT UNION                       14,693.82        16,879.11
    FEDERAL TAXES PAYABLE              38,214.92        38,109.04
    STATE TAXES PAYABLE                 7,313.56         7,389.71
    TAXES PAYABLE                       4,635.08         5,246.68
    OVERHEAD ACCRUED                   26,549.88        20,437.33
    PACKAGING ACCRUED                  28,182.46        30,656.03
    LABOR ACCRUED                      53,215.53        40,874.71
    PURCHASES-INVENTORY                 9,009.20             0.00
                                   --------------   --------------
    TOTAL CURRENT LIABILITIES         234,094.08       382,429.00

           LONG TERM LIABILITIES:
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04/22/02                                                        GLR852 PAGE 2
                                AS OF 09/30/02
                                                   2002             2001
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                                               --------------   --------------
            TOTAL LONG TERM LIABILITIES              0.00             0.00

                             EQUITY

            CAPITAL STOCK                        160,000.00       160,000.00
            RETAINED EARNINGS                    320,523.76       198,860.35
            PROFIT OR LOSS THIS YEAR             116,527.76             0.00
                                               --------------   --------------
            TOTAL EQUITY                         597,051.52       358,860.35
                                               --------------   --------------
            TOTAL LIABILITIES & EQUITY           831,145.60       741,289.35
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                                    STATEMENT OF
                                  FINANCIAL POSITION
                              ALL BALANCE SHEET ACCOUNTS
                                      COMPANY
                               ALL ACCOUNTS CONSOLIDATED
                                   AS OF 09/30/02


      10/01 OCT 11/01 NOV 12/01 DEC 01/02 JAN 02/02 FEB 03/02 MAR 04/02 APR 05/02 MAY 06/02 JUN 07/02 JUL 08/02 AUG 09/02 SEP
=========================================================================================================================

                                       ASSETS

                                  CURRENT ASSETS:

CASH
         203042    189992    235415    153913    183101    216672    275399    283149    265275    293029    331166    264455
PETTY CASH
            236       420       512       188       210       438      1860       462       177       138       257       257
ACCOUNTS RECEIVABLE
         169633    169821    179365    176576    180769    179062    183789    190333    185930    179611    107587    162184
INVENTORY
         183831    176292    180613    163541    172295    185171    161671    177393    194180    195553    200565    160209
NONSTOCKED INVENTORY
           9463     10327     11377       954      1997      2981      3691      4735      5747      6751      6751      5087
IN TRANSIT INVENTORY
           4254      4558      5241      2900      2927      3256      3621      3614      3532      3860      3548      4269
PREPAID TAXES & INSURANCE
           4707      3995      3388      2719      2153      1483       854      4179      3385      2731      2376      2181
DEPOSITS
           1124      1124      1124      1124      1124      1124      1124       912       912       912       912       912
EMPLOYEE ADVANCES
              0         0         0         0         0         0         0      2800      2300      1800       950       440
         --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL CURRENT ASSETS
         576290    556528    617035    501914    544576    590187    632009    667577    661438    684384    654112    599994

                                  FIXED ASSETS:

EQUIPMENT OWNED
          85388     83466     81545     79624     77702     75781     73860     13686     43495     41573     39652     39652
PROPERTY OWNED
         164500    164000    163500    163000    162500    162000    161500    161000    160500    160000    159500    159500
GOODWILL
          20000     20000     20000     32000     32000     32000     32000     32000     32000     32000     32000     32000
         --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL FIXED ASSETS
         269888    267467    265045    274624    272202    269781    267360    206686    235995    233573    231152    231152

         --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL ASSETS
         846178    823995    882080    776538    816778    859968    899369    874263    897433    917958    885264    831146

                               LIABILITIES & EQUITY
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                                              AS OF 09/30/02

        10/01 OCT 11/01 NOV 12/01 DEC 01/02 JAN 02/02 FEB 03/02 MAR 04/02 APR 05/02 MAY 06/02 JUN 07/02 JUL 08/02 AUG 09/02 SEP
===================================================================================================================================

                                            CURRENT LIABILITIES:

ACCOUNTS PAYABLE
         213544    217199    228452    225760    234032    248094    284062    236350    212748    207148    145593     44696
SALES TAX PAYABLE
              0         0         0         0         0         0         0         0         0         0         0      1898
INSURANCE PAYABLE
              0         0         0      3396         0         0         0         0      3396         0         0         0
401-K PAYABLE
              0         0         0       750      1490      2214       796      1403      2286       865      1805      2964
CHRISTMAS FUND
              0         0         0      2641      3961      1320      2641      3961      1320      2641      2671      2721
CREDIT UNION
          18858     20591     21630      1885      3637      5726      7828      9628     11747     13739     14269     14694
FEDERAL TAXES PAYABLE
          45659      8128     16004     23949     31632     39305      4486      8846     17485     26161     32883     38215
STATE TAXES PAYABLE
           9487      1601      3229      4975      6557      8137     10010      1634      3689      5387      6460      7314
TAXES PAYABLE
           6736      1137      2293      3532      4656      5777      7107      1160      2619      3825      4282      4635
OVERHEAD ACCRUED
          23442     25539     27666      2095      4290      6239     11173     13689     16386     18692     21321     26550
PACKAGING ACCRUED
          35163     38309     41499      3142      6436      9358     16760     20534     24578     28037     28110     28182
LABOR ACCRUED
          46884     51078     55333      4189      8581     12478     22347     27379     32771     37383     42699     53216
PURCHASES-INVENTORY
              0         0         0         0         0         0         0         0         0         0         5      9009
        --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL CURRENT LIABILITIES
         399772    363583    396106    276314    305272    338649    367210    324584    329025    343877    300096    234094

                                          LONG TERM LIABILITIES:

NOTES PAYABLE
              0         0     10000     10000     10000     10000     10000     10000     10000         0         0         0
        --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL LONG TERM LIABILITIES
              0         0     10000     10000     10000     10000     10000     10000     10000         0         0         0

                                                EQUITY

CAPITAL STOCK
         160000    160000    160000    160000    160000    160000    160000    160000    160000    160000    160000    160000
RETAINED EARNINGS
         198860    198860    198860    320524    320524    320524    320524    320524    320524    320524    320524    320524
PROFIT OR LOSS THIS YEAR
         116528         0         0         0         0         0         0         0         0         0         0         0
        --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL EQUITY
         475388    358860    358860    480524    480524    480524    480524    480524    480524    480524    480524    480524
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                                          AS OF 09/30/02

        10/01 OCT 11/01 NOV 12/01 DEC 01/02 JAN 02/02 FEB 03/02 MAR 04/02 APR 05/02 MAY 06/02 JUN 07/02 JUL 08/02 AUG 09/02 SEP
========================================================================================================================================

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TOTAL LIABILITIES & EQUITY
             875160   722443   764966   766838   795796   829172   857734   815108   819549   824401   780620   714618
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                              STATEMENT OF
                            FINANCIAL POSITION
                        ALL BALANCE SHEET ACCOUNTS
                                 COMPANY
                        ALL ACCOUNTS CONSOLIDATED
                             AS OF 09/30/02


              04/02 APR      05/02 MAY      06/02 JUN      07/02 JUL      08/02 AUG      09/02 SEP
============================================================================================================

                                   ASSETS

                              CURRENT ASSETS:

CASH                  275,398.92     283,149.27     265,274.59     293,029.17     331,165.98     264,454.70
PETTY CASH              1,859.79         461.80         176.50         137.83         256.83         256.83
ACCOUNTS RECEIVABLE   183,788.70     190,333.20     185,930.20     179,610.53     107,587.23     162,184.22
INVENTORY             161,670.77     177,392.52     194,180.48     195,552.88     200,565.17     160,208.61
NONSTOCKED INVENTORY    3,691.24       4,735.11       5,747.02       6,750.87       6,750.87       5,087.29
IN TRANSIT INVENTORY    3,621.40       3,614.23       3,532.43       3,859.52       3,547.52       4,269.05
PREPAID TAXES & INSURANCE 854.44       4,179.42       3,385.11       2,731.38       2,376.38       2,181.38
DEPOSITS                1,123.50         911.91         911.91         911.91         911.91         911.91
EMPLOYEE ADVANCES           0.00       2,800.00       2,300.00       1,800.00         950.00         440.00
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TOTAL CURRENT ASSETS  632,008.76     667,577.46     661,438.24     684,384.09     654,111.89     599,993.99

                               FIXED ASSETS:

EQUIPMENT OWNED        73,859.74      13,685.54      43,494.64      41,573.34      39,651.54      39,651.54
PROPERTY OWNED        161,500.11     161,000.08     160,500.08     160,000.08     159,500.07     159,500.07
GOODWILL               32,000.00      32,000.00      32,000.00      32,000.00      32,000.00      32,000.00
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TOTAL FIXED ASSETS    267,359.85     206,685.62     235,994.72     233,573.42     231,151.61     231,151.61

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TOTAL ASSETS          899,368.61     874,263.08     897,432.96     917,957.51     885,263.50     831,145.60

                            LIABILITIES & EQUITY

                            CURRENT LIABILITIES:

ACCOUNTS PAYABLE      284,061.58     236,350.17     212,747.87     207,147.95     145,592.75      44,696.38
SALES TAX PAYABLE           0.00           0.00           0.00           0.00           0.00       1,898.40
INSURANCE PAYABLE           0.00           0.00       3,396.12           0.00           0.00           0.00
401-K PAYABLE             796.32       1,402.96       2,286.21         865.23       1,804.65       2,964.35
CHRISTMAS FUND          2,640.50       3,960.75       1,320.25       2,640.50       2,670.50       2,720.50
CREDIT UNION            7,828.21       9,627.97      11,747.15      13,738.82      14,268.82      14,693.82
FEDERAL TAXES PAYABLE   4,486.42       8,845.70      17,485.11      26,160.81      32,883.00      38,214.92
STATE TAXES PAYABLE    10,009.82       1,634.20       3,688.65       5,387.09       6,460.00       7,313.56
TAXES PAYABLE           7,106.97       1,160.28       2,618.93       3,824.84       4,281.62       4,635.08
OVERHEAD ACCRUED       11,173.37      13,689.37      16,385.51      18,691.60      21,320.61      26,549.88
PACKAGING ACCRUED      16,760.00      20,534.04      24,578.30      28,037.38      28,109.92      28,182.46
LABOR ACCRUED          22,346.69      27,378.69      32,771.00      37,383.13      42,699.20      53,215.53
PURCHASES-INVENTORY         0.00           0.00           0.00           0.00           4.84       9,009.20
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TOTAL CURRENT LIABILITIES 367,209.88   324,584.13     329,025.10     343,877.35     300,095.91     234,094.08
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                                                      AS OF 09/30/02

                    04/02 APR      05/02 MAY      06/02 JUN      07/02 JUL      08/02 AUG      09/02 SEP
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                              LONG TERM LIABILITIES:

NOTES PAYABLE            10,000.00      10,000.00      10,000.00           0.00           0.00           0.00
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TOTAL LONG TERM LIABILITIES 10,000.00   10,000.00      10,000.00           0.00           0.00           0.00

                                        EQUITY

CAPITAL STOCK          160,000.00     160,000.00     160,000.00     160,000.00     160,000.00     160,000.00
RETAINED EARNINGS      320,523.76     320,523.76     320,523.76     320,523.76     320,523.76     320,523.76
PROFIT OR LOSS THIS YEAR 116,527.76          0.00           0.00           0.00           0.00           0.00
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TOTAL EQUITY           597,051.52     480,523.76     480,523.76     480,523.76     480,523.76     480,523.76
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TOTAL LIABILITIES & EQUITY 974,261.40  815,107.89     819,548.86     824,401.11     780,619.67     714,617.84
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