NETWORK BUSINESS SYSTEMS
SOFTWARE SYSTEM DOCUMENTATION

GENERAL LEDGER

FEATURES
- Allows 99 divisions within 99 companies
- Separate General Ledger Data for Multiple Companies with Multiple Division and Multiple Departments
- Allows for virtually unlimited number of General Ledger Accounts per Company
- User definable financial statements through the use of the G/L report Generator
- Allows for 13 accounting periods
- Allows definition of recurring batches
- Manual Journal Entries
- Automatic creation of journal entries from Accounts Payable
- Automatic creation of journal entries from Payroll

REPORTS
- Chart of Accounts with or without detail
- Mismatched Accounts between IBS Modules
- Batch Posting Reports with or without detail
- Trial Balance
- Pre-defined or custom Financial Statements
- General Ledger Distribution with or without detail
- Reports for any defined division/company or consolidated

INTEGRATED WITH:
- Accounts Payable
- Payroll
- Inventory/MFG.
- Sales/Distribution/UPS Manifest
- Retail Point of Sale
- Accounts Receivable
- Return Merchandise. Process
- Value Added Tax System

SYSTEM OVERVIEW
The IBS General Ledger System is one of the primary modules that are in one way or another integrated throughout the entire IBS Software System. The common link is the main database, which is the General Ledger Chart of Accounts. The chart of accounts has the summarized data from all IBS Software Systems to create financial statements you can define. There is no limit to the amount of reports that can be defined using the IBS General Ledger Chart of Accounts.

GENERAL LEDGER MASTER FILE MAINTENANCE
This software system is the financial management system that organizes your data according to standard accounting practice. From it you can generate profit/loss, balance sheet, and custom designed financial reports.

The system contains programs for maintenance of the ledger master account file including the ability to add, change, inquire, and delete accounts. The account record also keeps current balances, year-to-date information, budgetary and previous year amounts for each account. Each account is classified by type (see below) and normal balance (debit/credit).

Each account is a 9-digit number of which the first two digits represent the company and the second two digits represent the division within the company. The next two digits represent a department and the last 3 digits represent the actual account number.

Each account must be set up according to account type (A)sset, (C)apital, (L)iability, (E)xpense, or (I)ncome. Also, as a general rule, account numbers generally flow in numerical order and start out smallest from the balance sheet through the income statement, in the order listed above. Please consult with your accountant or your IBS representative for assistance in setting up a proper chart of accounts. At the end of this document there is a sample of a chart of accounts and the corresponding profit/loss and balance sheet financial statements

DELETING ACCOUNTS
You must consider the affect deleting an account will have on financial statements you are utilizing. Be aware of any programming that may require the account you are considering deleting. You can view or print the programming for all financial statements in order to accomplish this.

COST OF GOODS SOLD
There is one section that is worth discussing, the cost of good sold section in the profit/loss statement. Pay close attention to the format of the accounts. Later in this manual under the section "SALES/INVENTORY PROCESSING" there will be a structure of month end journal entries that will be required to complete the profit/loss statement properly.

In order to effectively operate a true cost of good section, your general ledger should have a structure in the cost of goods sold section that provides for a minimum of a direct labor account, indirect labor, and factory overhead...per department/cell. By doing this you will set up for easy calculations of average direct labor and factory overhead cost per hour per account/cell. There is a tie-in between the general ledger cost of goods account structure and the manufacturing cell and employee master file, which is the account number.

MANUFACTURING CELL ACCOUNT TIE-IN
The direct labor account set up in the IBS General ledger for a defined department/cell should be the same account as set up in the manufacturing cell file direct labor account number.

PAYROLL EMPLOYEE DEFAULT GENERAL LEDGER ACCOUNT
The indirect labor account set up in the IBS General ledger for a defined department/cell should be the default account for any manufacturing employees that normally work within that department/cell.

By following this setup you will be able to generate time reports to input into the IBS Payroll System with properly allocated costs, per department. This happens as each employee logs time against a work order. As time is accumulated against a job, each operation within that job is attached to a manufacturing cell/department. Since the direct labor account is programmed into each cell/department, the time reporting system automatically stores all times

from each employee per each different cell/department and respectively that direct labor account. The balance of each employee's time that has not been entered against work orders, which could be break time...down time...or just simply non-working time...is calculated to the employee default account which is the indirect labor account. By using the IBS Payroll System and using the work order time distribution report that we have been talking about, proper cost and hours will be distributed.

DIRECT LABOR AND FACTORY OVERHEAD COST CALCULATION

Calculation of average direct labor cost and factory overhead cost can be accomplished by simply reporting the amount of direct labor hours that support each manufacturing cell/department direct labor account. This number of hours can be divided into the direct labor costs for the average direct labor cost per hour. The same number of direct labor hours can be divided into the summary of all overhead accounts for the same cell/department to determine the factory overhead cost per direct labor hour.

ACCOUNTING PERIODS

The IBS General Ledger system requires that you set up the accounting time periods. This is done in the program "Enter/Edit Company/Div/Date:GLCOMPAN. As you enter into the general ledger system from the main menu you will always be into this program first. Accounting periods will be the twelve periods to match the twelve months of your fiscal year, with an optional 13th period. Generally you will leave this period blank.

NOTE: The dates must correspond with your fiscal year dates. If you have a calendar year fiscal year, then period one will be January. If your fiscal year is say from July 1 to June 30, then period one will be July.

These dates control the overall data entry and reporting in the IBS general ledger system, and are critical to the operation. As you enter into the general ledger system, the date you enter in will be checked against the dates you set up in GLCOMPAN. All postings and data manipulations work from this date. You cannot manipulate data from another period unless you change the date entered in GlCOMPAN as you first enter the general ledger system.

TRANSACTIONS/POSTING PROCESS

All processing of journal transactions are done in batches. Batches can be created by transfer of the end of period data from other accounting modules or they can be created manually. This establishes complete control over what data gets to the IBS General Ledger with logical cutoff points to also validate that correct information is being posted.

NOTE: Only summary data is transferred from the accounts payable and payroll systems, not detail. The detail remains in the individual module data files.

There are programs to edit these batches. the user can add, delete, or change transaction records. Transactions are posted to journals in batches, with separate programs for unbalanced batches.

There are several critical fields of data that control the batches, besides the date, period, general ledger account, company, and division. They are the source, posted_flag, and batch_type. These fields will be discussed in the following section as they are utilized during the automatic and manual transfer of journal entries.

CREATING MANUAL JOURNAL ENTRIES

You can create manually entered journal entries for monthly postings of depreciation, current period adjustments to a prior period, inventory and accounts receivable entries, accrual entries, etc. You will be required to enter in valid account numbers and will be forced to enter in balanced figures.

A manual batch will have a "BATCH TYPE of M", will set the "POSTED_FLAG to N", and will allow the source to be user defined. You may want to define the use of the source field to organize the journal entries.

Manual entries are stored in the data files GLTRANS and GLBATCH, the same data files the automatic payroll and accounts payable data transfer to.

CREATING UNBALANCED JOURNAL ENTRIES

You can create unbalanced entries when the general ledger is out of balance. This should be a rare occasion, possibly when the system has crashed. Please consult with your IBS representative if this becomes necessary.

An unbalanced batch will have a "BATCH TYPE of U", will set the "POSTED_FLAG to N", and will allow the source to be user defined. As with above, you may want to define the use of the source field to organize the journal entries.

Unbalanced entries are stored in the data files GLTRANS and GLBATCH, the same data files the automatic payroll and accounts payable data transfer to.

PAYROLL PROCESSING

If you are operating the IBS Payroll System, then you are advised to post each payroll completely through to the general ledger directly after run of payroll checks are generated. Now, along with the posting process ran after each payroll, you should also make any manual postings for the employer's portion of the federal withholding tax and employer 401K contributions. Both of these amounts are not part of the automatic posting in the payroll system and must be made manually. Since these expenses are not posted automatically, you will need to set up a system of journal entries to properly allocate each into the proper liability accounts and the proper expense accounts. You will want to allocate the expense side of the journal entry into all the various labor departments that you have set up. This would typically be an overhead or department payroll tax expense account that sits next to a direct labor account numerically.

When you transfer from the IBS Payroll system, the source will be "P/R", the posted_flag will be "N", and the batch_type will be "T".

ACCOUNTS PAYABLE PROCESSING

If you are operating the IBS Accounts Payable System, then you should simply follow the month end processing outlined in the A/P System Manual at the end of each month. You may want to consider making an adjusting entry for any benefits such as health insurance to allocate to each department overhead account. You also should be aware of any inventory that has been received but not yet invoiced. If the amount is significant enough, then without an adjusting month end entry to payables...inventory could be overstated with accounts payable being understated. There is a program "MRP Cash Flow Planning Report:CASHFLOW" that reports this data.

When you transfer from the IBS Accounts Payable system, the source will be "A/P", the posted_flag will be "N", and the batch_type will be "T".

TRANSFERRING FROM ACCOUNTS PAYABLE OR PAYROLL

If you are operating the IBS Payroll System or the IBS Accounts Payable System, then it is recommended that you complete the posting process on through to the general ledger accounts in preparation to generate financial statements.

You will need to get into the General Ledger system under the Company and Division that you just processed the Accounts Payable G.L. transfer from or the Payroll G.L. transfer , and then operate the program "Transfer From A/P or Payroll:GLTRANS". From this menu you will choose which module you are transferring from.

After this has been completed, you will next print or view the batch balance to make sure it transferred the correct amounts from the Accounts Payable or Payroll month end transfer. If it did not, then you can edit them at this point. You cannot transfer a batch that is not in balance or has invalid general ledger account numbers.

The program GLTRANS actually updates data from the individual work files used in the accounts payable and payroll systems to two data files called GLTRANS and GLBATCH.

SALES/INVENTORY PROCESSING

If you are using either or both of the IBS Sales System along with the IBS Inventory System, then you will need to make the following journal entries in order to set up for monthly financial statement processing. At this time there is no automatic posting routine for the sales or inventory, to the general ledger. This will become available in the future upgrades in the IBS system. Therefore, these entries will be manual batches as opposed to the automatic batches created from the IBS Payroll and IBS Accounts Payable systems.

If you sell inventory then you will need to operate a cost of goods sold section in your profit/loss statement. There is an example of that exact section under the "GENERAL LEDGER MASTER FILE MAINTENANCE" above. In order to be able to reprint monthly statements throughout the year with proper monthly totals and year-to-date totals you will need to make the following journal entries to accomplish this. There is an illustration of the required journal entries in this section.

You will need to run the following reports to make the journal entry postings listed below:
Inventory Value RAW/FIN:WOINVALU
Inventory WIP Value:WOWIPRPT

You also may elect to use the report "Inv. Value at Standard/ INVALUE2" if you are using only standard cost for value.

1ST ENTRY
Date of Journal Entry: End of PRIOR MONTH

Purpose: To close PRIOR MONTH ending inventory to beginning inventory. You will be resetting the ending inventory account to zero and the beginning inventory account to a credit balance!

Amount of Journal Entry: The exact amount of last months ending inventory.

DEBIT TO ENDING INVENTORY ACCOUNT# _____
    CREDIT TO BEGINNING INVENTORY ACCOUNT# _____

2ND ENTRY
Date of Journal Entry: 1st of CURRENT MONTH

Purpose: To set up beginning inventory for the CURRENT MONTH.

Amount of Journal Entry: The exact amount of last months ending inventory. You will be resetting the inventory asset accounts for Raw materials, work in process, and finished goods to zero, and also setting up the current month beginning inventory, which was last month's ending inventory.

DEBIT TO BEGINNING INVENTORY ACCOUNT# _____
    CREDIT TO INV ASSET ACCOUNT# (RAW MATERIALS) _____
    CREDIT TO INV ASSET ACCOUNT# (WORK IN PROCESS) _____
    CREDIT TO INV ASSET ACCOUNT# (FINISHED GOODS) _____

3RD ENTRY
Date of Journal Entry: End of CURRENT MONTH

Purpose: To post CURRENT MONTH ending inventory.

Amount of Journal Entry: The CURRENT MONTH inventory value. This will set up the balance sheet asset accounts and the profit/loss statement ending inventory.

DEBIT TO INVENTORY ASSET ACCOUNT# (RAW MATERIALS) _____
DEBIT TO INVENTORY ASSET ACCOUNT# (WORK IN PROCESS) _____
DEBIT TO INVENTORY ASSET ACCOUNT# (FINISHED GOODS) _____
    CREDIT TO ENDING INVENTORY ACCOUNT# _____

ILLUSTRATION

Acct#	Description	JAN	Entry #1	FEB	Entry #2	Entry #3
15000	Inventory, RAW	$100DR			$100CR	$ 75DR
15001	Inventory, WIP	$ 50DR			$ 50CR	$100DR
15002	Inventory, FIN	$800DR			$800CR	$600DR
53000	Beginning Inv.	$500DR	$950CR		$950DR	
59700	Ending Inv.	$950CR	$950DR			$775CR

For the accounts receivable month end posting, you will need to make the following journal entries to complete both the balance sheet and the profit/loss statements...along with any other statements that use those accounts. This method is assuming that you will be posting all monthly cash receipts to the sales account as a credit and to the proper cash account as a debit.

ENTRY #1
Date of Journal Entry: End of CURRENT MONTH

Purpose: To post the month end accounts receivable.

Amount of Journal Entry: The DIFFERENCE between the end of the PRIOR MONTH and the CURRENT month accounts receivable.

If the current month receivables are greater than the prior month receivables, then

DEBIT TO ACCOUNTS RECEIVABLE ACCOUNT#   _____
    CREDIT TO SALES ACCOUNT#   _____

If the current month receivables are less than the prior month receivables, then

CREDIT TO ACCOUNTS RECEIVABLE ACCOUNT#   _____
    DEBIT TO SALES ACCOUNT#   _____

ENTRY #2
Date of Journal Entry: End of CURRENT MONTH

Purpose: To post the month ending prepaid order deposits.

Amount of Journal Entry: The DIFFERENCE between the end of the PRIOR MONTH and the CURRENT month prepaid order deposits.

If the current month deposits are greater than the prior month deposits, then

CREDIT TO ADVANCED DEPOSITS LIABILITY ACCOUNT#   _____
    DEBIT TO SALES ACCOUNT#   _____

If the current month deposits are less than the prior month deposits, then

DEBIT TO ADVANCED DEPOSITS LIABILITY ACCOUNT#   _____
    CREDIT TO SALES ACCOUNT#   _____

POSTING TO THE GENERAL LEDGER
After either entering in a manual or unbalanced batch, or after transferring payroll or accounts payable, you should complete the transfer on through to the general ledger.

Once you have verified the batch balance is in balance, you will "Select Batches For Posting:GLUPDTE1". This will set the "POSTED_FLAG" for all transaction batches from "N" to "S", for selected.

You cannot select and post a batch if the period you are currently operating under is different than the period of the batch you are attempting to post and update to the general ledger. You also cannot post a batch that has already been posted!

Next, you will then "Post Batches to Journals:GLUPDTE2". This also must be done in the same company and division as you have just posted. This program will set the "POSTED_FLAG" for all transactions from "S" to "Y". This program also actually transfers summary data from GLTRANS to GLJOURN.

TRIAL BALANCE WORKSHEET

After batches are transferred to the Journal File, you will want to run your "Trial Balance Worksheet:GLJOURN" or "Trial Balance to Screen:GLJOURN2" to make sure that your general ledger is in balance. Adjustments may be made and batches may be unposted, edited and then reported.

Once this is confirmed, you will "Post Journals To G.L. Accts:GLUPDTE3". In order to do this you will have to be in the same company you have been working with but will need to be in division "00". This is critical and the program will force you to do this. This is the last step in the posting process.

This will set the "POSTED_FLAG" for all transaction batches from "S" to "D", for DONE! This program transfers data from GLJOURN to the account master files GLMASTER. You can now run financial statements as you have programmed.

REPORT GENERATOR

There is a report generator that can produce pre-defined financial reports or user defined reports. There are programs to create, edit and delete headings and reports details, allowing you to create standard generally accepted financial statements as well as internal cost reports. There is also a program to copy the format and details of one report to another.

Now, in order to generate a balance sheet you must first calculate the profit loss first in the front end of the balance sheet. You can accomplish this by programming the profit loss statement first and verifying that is correct, both in presentation and mathematically. Then use the program "Copy Report Details/GLRPTCPY" to transfer over the profit/loss program to the balance sheet. Within the balance sheet program you will need to remove any codes that print out account descriptions. This can get very confusing so IBS has provided a pre-programmed chart of accounts, a balance sheet, and a profit loss statement that you can use as a basis to modify into your own structure.

BASIC SYSTEM OPERATIONAL FLOW

1. **Create/Edit G.L. Accounts:GLMASTER**....Create new accounts as you need them. Be aware of where they fit into any reports that you are running. The reports that you have designed may place restrictions on new account numbers. You will use this program to set up all new accounts if you are running any other IBS Software.

2. **Create/Edit Unbalanced Batches:GLUBATCH**....Edit batches that need it or create batches of general journal entries.

3. **Print Batch Status:GLRPTBCH**....Look at all unposted batches to know where you are. These batches can come from Payroll, Accounts Payable, Accounts Receivable and Inventory.

4. **Transfer From Other Packages:GLTRANS**....You will use this program to transfer the data from the IBS Accounts Payable System or the IBS Payroll System to the IBS General Ledger System. You will then need to run the posting process in the IBS General Ledger System to post these figure to the general ledger journal. Make sure you operate this program under the same company and division as the IBS Accounts Payable or IBS Payroll data is under.

5. **Print Batch Balance:GLBATCH:**....Verify that the transferred balances from the Accounts Payable System match up with this report. If they do not, you will need to edit the batch and correct either the accounts or the amounts.

6. **Select Batches For Posting:GLUPDTE1**....Select manual or automatic batches for updating.

7. **Post Batches to Journals:GLUPDTE2**....Post the selected batches. Again, make sure you operate this program under the same company and division as the IBS Accounts Payable or IBS Payroll data is under.

8. **Trial Balance Worksheet:GLJOURN**....Make sure the posted batch transferred correctly.

9. **Post Journals to G.L. Accts.:GLUPDTE3**....This is the final step in posting the Accounts Payable data to the general ledger accounts. You will need to be in the same company as the original month end update and as you have been all throughout this process, but you will be in division "00". The program will force you to do this.

10. **End Of Year Processing:GLYTD1**....You will run this program to move this years account balances to last year's data. You will run this program when you have verified your financial statements and made any closing journal entries. You will need to do this prior to any current year posting.

SYSTEM SETUP REQUIREMENTS
　　　There are several files that you must build before you can begin entering transactions. Some of these files must be built in a particular order so the following sequence is suggested:

1. **Enter/Edit Company/Div/Date:GLCOMPAN**....Because this system
allows for multi-company processing, you will need to build a master file for each Company. This file contains the company's name, current date, last journal batch number used, and the current period number. The second screen will allow you to enter the beginning and ending dates for each period. Each profit center can have 12 or 13 periods within each Company. These dates must be properly maintained in order for all integrated IBS software to work also.

NOTE: The dates must correspond with your fiscal year dates. If you have a calendar year fiscal year, then period one will be January. If your fiscal year is say from July 1 to June 30, then period one will be July. If you are only going to operate one company, then typically you will set up this company as "0101". You will need a division "0100" with the same time periods as company "0101", for posting purposes. Make sure you set up both.

2. **Create/Edit G.L. Accounts:GLMASTER**....Build your General Ledger Account Number and Description File. Within each profit center you can enter a virtually unlimited number of General Ledger Account Numbers and their corresponding description. The Account Numbers are a total of nine characters. Left to right: 2 for company number, 2 for division number, 2 for department, and the final 3 for unique identification. Account types and the normal balance for each of 5 types have been predetermined for you. You may add to these if you wish.

3. **Build your Reports:**
There are several pre-defined report formats in the system, but you can add a new one as you wish. You will need to define the headers and details for each of these new reports.

MENU STRUCTURE/PROGRAM DOCUMENTS

7. GENERAL LEDGER   MENU #1
    1. G.L. FILE MAINT.   MENU #1
        1. Create/Edit Department Names:GLDEPART
        2. Create/Edit G.L. Accounts:GLMASTER
        3. Edit G.L. Account Balances:GLMSTR
        4. Copy G.L. Accounts:GLMSTCPY
        5. GLXREF File Maintenance:GLXREF
        6. Enter/Edit Company/Div/Date:GLCOMPAN
    2. G.L. FILE MAINT. RPTS   MENU #1
        1. Chart of Accounts:GLRPTCHT
        2. Detailed Chart of Accounts:GLCHART
        3. Corporate Structure:GLCORP
        4. List of Account Types:GLLSTTYP
        5. Acct. Desc. Mismatch List:GLXCHECK
    3. TRANSACTION PROCESSING   MENU #1
        1. Transfer From A/P or Payroll:GLTRANS
        2. Enter/Edit Manual-Auto Batches:GLMBATCH
        3. Enter/Edit Unbalanced Batches:GLUBATCH
        4. Print Batch Balance:GLBATCH
        5. Print Batch Status:GLRPTBCH
        6. Select Batches For Posting:GLUPDTE1
        7. Post Batches to Journals:GLUPDTE2
        8. Delete a Batch:GLDELBCH
        9. JOURNAL PROCESSING   MENU #1
            1. Trial Balance Worksheet:GLJOURN
            2. Trial Balance Report to Screen:GLJOURN2
            3. Unpost A Batch From Journal:GLUNPOST
            4. Post Journals To G.L. Accts.:GLUPDTE3
            5. G.L. Posted Balance:GLJOURN4
            6. G.L. Posted + Journal Balance:GLJOURN5
    4. GENERAL LEDGER REPORTS   MENU #1
        1. General Ledger Dist. RPT/Detal:GLDISWK1
        2. Run G.L. Financial Reports:GLRPTGEN
        3. General Ledger Dist.:GLLIST
        4. List Available Reports:GLLSTFMT
        5. CREATE/EDIT REPORTS   MENU #1
            1. List Report Functions:GLRPTFNC

MONTHLY GUIDELINES FOR OPERATION OF TIMELY STATEMEMTS

Preface: Use this guideline to effectively manage your financial statements. You will generally wait until the 12th of the next month to complete the prior month's financial statements. This provides acceptable time for receiving invoices from late shipments. This means you will have to hold off on entering in the next month's data. This will require coordination in the sales, shipping, and receiving departments.

1. Run deposit slip system daily or as a deposit is made. Separate sales receipts from non-sales receipts and post each deposit slip to the general ledger as they occur. Deposit slips that consist of receipts from sales are credited to the proper sales account and debited to the proper cash account. Do not post beyond the current month until you have completed that month's financial statements.

2. Enter A/P as they are received, matched up with P.O. and receiving ticket. Do not enter in the next month until the prior month statements are completed. Post the A/P month end on the 12th of the following month.

3. Cost close all purchase orders as they become final. Also, you should make a practice of adjusting the P.O. prices as they change from your vendor. You can make a note in the P.O. to reflect this change.

4. Enter in manual cash disbursements as they occur. Do not enter in the next month until the prior month statements are completed.

5. Do receiving as materials come in. Be aware of any invoices that you book, to make sure they have materials received. This can be done by following the practice of matching up the P.O, Receiving Ticket, and invoice prior to entry of the invoice in the A/P system. Do not enter in the next month until the prior month statements are completed. Print the inventory value reports when all receiving is complete and before any next month's shipping or receiving occurs. This is a fairly tight window and must be coordinated.

6. Be aware of all materials at subcontractors and the value. If you are using the purchase order system to handle subcontractors, then these materials will show in the inventory value reports

7. Enter in all payroll checks as they are generated and post through the entire process to the general ledger.

8. Process all orders with money in the current month. This must be done prior to printing the receivables and advanced deposits statements at each month end.

9. Process all shipping daily. Make sure you do get your inventory value reports prior to any next month's shipping. Remember, the inventory system is perpetual and changes as you ship and receive.

SAMPLE CHART OF ACCOUNTS WITH COST OF GOODS SOLD SECTION

GL ACCOUNT #	ACCT DESC	ACCT TYPE	NORMAL BAL
010101000	ASSETS	A	D
010101106	CASH CHECKING	A	D
010101107	CASH SAVINGS	A	D
010101108	PREPAID INVENTORY	A	D
010101120	ACCOUNTS RECEIVABLE	A	D
010101130	INVENTORY	A	D
010101131	PREPAID ADVERTISING	A	D
010101558	VEHICLES	A	D
010101559	ACC. DEPR. - VEHICLES	A	D
010101563	EQUIPMENT & TOOLS	A	D
010101564	ACC. DEPR. - EQUIP & TOOL	A	D
010101574	OFFICE EQUIPMENT	A	D
010101575	ACC. DEPR. - OFFICE EQUIP	A	D
010101580	LEASEHOLD IMPROVEMENTS	A	D
010101581	ACC. DEPR. - L/H IMPROVE	A	D
010101590	ORGANIZATION COSTS	A	D
010101591	AMORT - ORGANIZATION COST	A	D
010101700	INTANGIBLE ASSETS	A	D
010101800	A/R - OFFICER	A	D
010102000	LIABILITIES	L	C
010102004	ACCOUNTS PAYABLE, TRADE	L	C
010102006	CUSTOMER SECURITY DEPOSIT	L	C
010102007	EXCISE TAX PAYABLE	L	C
010102008	ACCRUED 401 PENSION	L	C
010102210	STATE UNEMPLOYMENT TAX P.	L	C
010102211	FEDERAL UNEMPLOYMENT TAX	L	C
010102212	FICA & FED W/H PAYABLE	L	C

010102215	IOWA W/H PAYABLE	L	C
010102216	ILLINOIS W/H TAX PAYABLE	L	C
010102700	NON-CURRENT LIABILITIES	L	C
010102749	NOTE PAYABLE/CHRYSLER	L	C
010102750	N/P - THE ROCK ISLAND BAN	L	C
010102751	N/P LINE OF CREDIT	L	C
010103000	EQUITY	L	C
010103055	DISTRIBUTIONS	L	C
010103075	CAPITAL STOCK	L	C
010103100	ADD. PAID IN CAPITAL	C	C
010103269	STOCKHOLDERS EQUITY	C	C
010103272	RETAINED EARNINGS	C	C
010104101	SALES PRODUCT A	I	C
010104102	SALES PRODUCT B	I	C
010104104	SALES PRODUCT C	I	C
010104150	REFUNDS	I	C
010104160	NET SALES	I	C
010104170	BEGINNING INVENTORY	E	D
010104201	COST OF SALES/PURCHASES	E	D
010104205	PURCHASE DISCOUNTS	E	D
010104350	SUBCONTRACTING	E	D
010104702	TOTAL GOODS AVAILABLE	E	D
010104715	ENDING INVENTORY	E	D
010104801	PROD. DEV A	E	D
010104802	PROD. DEV B	E	D
010104804	PROD. DEV C	E	D
010104805	PROD. DEV D	E	D
010104806	PROD. DEV E	E	D
010105000	OPERATING EXPENSES	E	D
010105501	ACCOUNTING & LEGAL FEES	E	D
010105502	ADVERTISING	E	D
010105503	AUTO EXPENSES	E	D
010105504	AMORTIZATION	E	D
010105505	REPAIRS	E	D
010105507	BANK & CREDIT CARD FEES	E	D
010105512	CONTRIBUTIONS	E	D
010105513	CREDIT CARD FEES	E	D
010105514	DEPRECIATION	E	D
010105516	DUES & SUBSCRIPTIONS	E	D
010105519	FREIGHT	E	D
010105520	INSURANCE	E	D
010105521	INSURANCE - EMP. HEALTH	E	D
010105527	INTEREST - OTHER	E	D
010105530	LICENSES & FEES	E	D
010105532	MAINT & REPAIRS, EQUIP	E	D
010105534	MAINT & REPAIRS, BUILDING	E	D
010105538	SHOP EXPENSE	E	D
010105540	OFFICE EXPENSE	E	D
010105541	PACKAGING	E	D
010105542	POSTAGE	E	D

010105550	RENT – BUILDING		E	D
010105551	RENT – EQUIPMENT		E	D
010105560	OFFICER'S SALARY		E	D
010105561	WAGES, SALES EXPENSE		E	D
010105562	WAGES, SHOP EXPENSE		E	D
010105563	PENSION FUND		E	D
010105564	SUPPLIES	E	D	
010105566	SMALL TOOLS		E	D
010105568	TAXES, MANUFACTURING		E	D
010105569	TAXES, IOWA WITHHOLDING		E	D
010105570	TAXES, EMPLOYER'S FICA		E	D
010105571	TAXES, UNEMPLOYMENT		E	D
010105572	TAXES, ILL. WITHHOLDING		E	D
010105573	TAXES, SALES TAX		E	D
010105574	TAXES, EXCISE TAX		E	D
010105575	TRADE SHOWS & SHOOTS		E	D
010105580	TRAVEL EXPENSE		E	D
010105582	TELEPHONE EXPENSE		E	D
010105584	UTILITIES EXPENSE		E	D
010105585	MEALS & ENTERTAINMENT		E	D
010105587	POLITICAL CONTRIBUTIONS		E	D
010105588	MISCELLANEOUS EXPENSES		E	D
010105589	JOB TRAINING – TUITION		E	D
010107000	INTEREST EXPENSE	E	D	

SAMPLE PROFIT/LOSS STATEMENT PROGRAM STRUCTURE

REPORT ID	LINE #	FUNCTION	DESC	FROM ACCT#	TO ACCT#	LINE FEED	TOTALS TO	TO FROM
10101	500	ZT				0	0	0
10101	600	TI	SALES			0	0	0
10101	650	I+		04101	04150	0	0	0
10101	1001	PD		04101	04150	0	0	0
10101	1100	A+		04101	04150	0	0	0
10101	1300	T+				0	0	1
10101	1400	UN				0	0	0
10101	1500	PT	TOTAL INCOME			0	0	0
10101	1600	LF				1	0	0
10101	1700	ZT				0	0	0
10101	1800	TI	COST OF GOODS SOLD			0	0	0
10101	1900	LF			1	0	0	
10101	2000	A+		04170	04170	0	0	0
10101	2100	T+			0	0	2	
10101	2200	PD		04170	04170	0	0	0
10101	2300	ZT			0	0		
10101	2400	A+		04201	04205	0	0	0
10101	2500	T+			0	0	2	
10101	2600	PT	PURCHASES			0	0	0
10101	2700	ZT			0	0		
10101	2720	T+			0	0	2	

```
10101  2740 ZT                              0   0   0
10101  2800 A+                  04350 04350 0   0   0
10101  2900 T+                              0   0   2
10101  3000 PD                  04350 04350 0   0   0
10101  3100 ZT                              0   0   0
10101  4800 UN                              0   0   0
10101  4900 PT  TOTAL GOODS AVAILABLE FOR SALE      0   2   0
10101  5000 LF                              1   0   0
10101  5100 PD                  04715 04715 0   0   0
10101  5200 A+                  04715 04715 0   2   0
10101  5202 UN                              0   0   0
10101  5300 UN                              0   0   0
10101  5400 PT  TOTAL COST OF GOODS SOLD            0   2   0
10101  5500 T-                          0   2   1
10101  5600 LF                              1   0   0
10101  5700 PT  GROSS MARGIN                  0   1   0
10101  5800 LF                              1   0   0
10101  5900 TI  GENERAL, ADMIN, SELLING EXP         0   0   0
10101  6000 LF                              1   0   0




10101  6100 ZT                              0   0   0
10101  6110 PD                  04801 07000 0   0   0
10101  6120 A+                  04801 07000 0   0   0
10101  6130 T+                              0   0   3
10101  6131 ZT                              0   0   0
10101  8500 UN                              0   0   0
10101  8600 PT  TOTAL ADMINISTRATIVE EXPENSE        0   3   0
10101  8700 LF                              1   0   0
10101  8800 ZT                              0   0   0
10101  8900 T-                          0   3   1
10101  9000 PT  NET INCOME                    0   1   0
10101  9100 UN                              0   0   0
10101  10100 I+                 04101 04150 0   0   0
10101  99999 SR                             0   0   0
```

SAMPLE BALANCE SHEET

```
                              TOTALS
REPORT REPORT FUNCTION   DESC           FROM  TO   LF FROM TO
ID    LINE                ACCT# ACCT#

20101   100 DA                          0   0   0
20101   500 ZT                          0   0   0
20101   600 TI  SALES                   0   0   0
20101  1100 A+              04101 04150 0   0   0
20101  1300 T+                          0   0   1
```

```
20101   1700 ZT                          0   0   0
20101   2000 A+              04170 04170 0   0   0
20101   2100 T+                          0   0   2
20101   2300 ZT                          0   0   0
20101   2400 A+              04201 04205 0   0   0
20101   2500 T+                          0   0   2
20101   2700 ZT                          0   0   0
20101   2720 T+                          0   0   2
20101   2740 ZT                          0   0   0
20101   2800 A+              04350 04350 0   0   0
20101   2900 T+                          0   0   2
20101   3100 ZT                          0   0   0
20101   5200 A+              04715 04715 0   2   0
20101   5500 T-                          0   2   1
20101   6100 ZT                          0   0   0
20101   6120 A+              04801 07000 0   0   0
20101   6130 T+                          0   0   3
20101   6131 ZT                          0   0   0


20101   8800 ZT                          0   0   0
20101   8900 T-                          0   3   1
20101   9000 T+                          0   1   20
20101   9100 ZT                          0   0   3
20101  10000 DA                          0   0   0
20101  10100 HE   ASSETS                 0   0   0
20101  10200 LF                          1   0   0
20101  10300 TI   CURRENT ASSETS         0   0   0
20101  10400 PD              01106 01131 0   0   0
20101  10500 A+              01106 01131 0   0   0
20101  10600 T+                          0   0   1
20101  10800 ZT                          0   0   0
20101  10900 UN                          0   0   0
20101  11000 LF                          1   0   0
20101  11100 PT                          0   1   0
20101  11200 T+                          0   1   2
20101  11300 ZT                          0   0   1
20101  11400 LF                          1   0   0
20101  11500 TI   PROPERTY AND EQUIPMENT 0   0   0
20101  11600 PD              01558 01591 0   0   0
20101  11700 A+              01558 01591 0   0   0
20101  11800 T+                          0   0   1
20101  11900 ZT                          0   0   0
20101  12000 UN                          0   0   0
20101  12100 PT   TOTAL FIXED ASSETS     0   1   0
20101  12200 LF                          1   0   0
20101  12300 T+                          0   1   2
20101  12400 ZT                          0   0   1
```

```
20101  12500 LF                              2   0   0
20101  12600 TI   OTHER ASSETS                      0   0   0
20101  12700 PD                01700 01800 0   0   0
20101  12800 A+                01700 01800 0   0   0
20101  12900 T+                          0   0   1
20101  13000 ZT                          0   0   0
20101  13100 UN                           0   0   0
20101  13200 PT   TOTAL OTHER ASSETS               0   1   0
20101  13300 LF                          1   0   0
20101  13400 T+                          0   1   2
20101  13500 ZT                          0   0   1
20101  13600 PT   TOTAL ASSETS                  0   2   0
20101  13700 ZT                          0   0   2
20101  13800 FF                          0   0   0
20101  13900 HE   LIABILITIES AND EQUITY           0   0   0
20101  14000 LF                          1   0   0
20101  14100 TI   CURRENT LIABILITIES              0   0   0



20101  14200 PD                02004 02216 0   0   0
20101  14300 A+                02004 02216 0   0   0
20101  14400 T+                          0   0   1
20101  14500 ZT                          0   0   0
20101  14600 UN                           0   0   0
20101  14700 PT   TOTAL CURRENT LIABILITIES        0   1   0
20101  14800 T+                          0   1   2
20101  14900 ZT                          0   0   1
20101  15000 TI   LONG TERM LIABILITIES            0   0   0
20101  15100 PD                02749 02751 0   0   0
20101  15200 A+                02749 02751 0   0   0
20101  15300 T+                          0   0   1
20101  15400 ZT                          0   0   0
20101  15500 UN                           0   0   0
20101  15600 PT   TOTAL LONG TERM LIABILITIES      0   1   0
20101  15700 LF                          1   0   0
20101  15800 T+                          0   1   2
20101  15900 ZT                          0   0   1
20101  16000 PT   TOTAL LIABILITIES             0   2   0
20101  16100 LF                          1   0   0
20101  16200 TI   STOCKHOLDERS EQUITY              0   0   0
20101  16300 PD                03055 03272 0   0   0
20101  16400 A+                03055 03272 0   0   0
20101  16500 T+                          0   0   1
20101  16600 ZT                          0   0   0
20101  16700 T+                          0  20   0
20101  16800 T+                          0   0   1
20101  16900 PT   CURRENT PERIOD PROFIT/LOSS       0   0   0
20101  17000 ZT                          0   0   0
```

```
20101  17100 UN                                      0   0   0
20101  17200 T+                                      0   0   0
20101  17300 PT   TOTAL STOCKHOLDERS EQUITY              0   1   0
20101  17400 T+                              0   1   2
20101  17500 ZT                              0   0   1
20101  17600 LF                              1   0   0
20101  17700 PT   TOTAL LIABILITIES AND EQUITY          0   2   0
20101  17800 ZT                              0   0   2
```