C·A·S·H·

Wang Computer Systems

computer operation

MANUAL

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DIVISION A - EXPLAINATION OF TYPES OF ACCOUNTS
VARIOUS QUESTIONS IN THE SYSTEM

TYPES OF ACCOUNTS

TYPE "A" are title accounts.
      Examples: ASSETS
                 CURRENT ASSETS
                 FIXED ASSETS
                 INCOME
                 EXPENSES
      They can be centered by saying yes or no to the question
      in Client File Maintenance.

TYPE "B" are money accounts or posting accounts.
      Examples: CASH
                 ACCOUNTS RECEIVABLE
                 SALES
                 TELEPHONE

      They are the only accounts you can post to.

TYPE "C" are total accounts.
      Examples: TOTAL ASSETS
                 TOTAL LIABILITIES
                 TOTAL INCOME
                 GROSS PROFIT

      You can have up to 9 levels of totals. Equal levels
      will not add to each other but a higher level will
      add all levels lower than it.
      Examples: TOTAL CURRENT ASSETS   LEVEL 4

                 TOTAL FIXED ASSETS   LEVEL 4

                 TOTAL ASSETS   LEVEL 9

      The 9 will add the two 4'S to get total assets.

TYPE "D" are schedule accounts.   SCHEDULE
      Examples: INCOME (SEE SCHEDULE)   D
                 SALES - 1   B   Y
                 SALES - 2   B   Y
                 SALES - 3   B   Y
                 TOTAL INCOME   C   4 Y
                 TOTAL INCOME   C   4 N
      The only account that will appear on the Income Stat.
      will be the "D" account. Then on a separate page
      a break down of Income will appear as a separate
      schedule.

TYPE "X" will delete an account that exisits on a file. When
      it asks what type of account it is put an"X" and it
      will automatically delete it.

VARIOUS SET UP QUESTIONS

COLUMN A YES OR NO

This is additional column on the Balance Sheet to
accomedate depreciation, amortization or any other
group of accounts you wish to indent.

POSTION OF COLUMN A   1 OR 2

This gives you the ability to bring the sum of column A
into the middle column of the Balance Sheet.

EXAMPLES:	COLUMN A POSITION	A	B	C
BUILDING	1	100.00		
LESS DEP.	2	(25.00)	75.00	
EQUIPMENT	1	300.00		
AUTOMOBILE	1	900.00		
LESS DEP.	2	(250.00)	950.00	

A 1 will put the amount in the A column and a 2 will
put the amount in the A column and the sum of all 1's
and 2's in the B column as above.

TYPE OF ACCOUNT

IF you answered yes to Cash Flow in the control accounts
it will prompt you with the following:

                    C --CASH
                    D --DEPRECIATION
                    A --AMORTIZATION
                    N -- OTHER

Just type the letter of each type of account it is.
If you have any question on how to determine whether it
is a C, D, A or N ask the accountant in your office.

CASH FLOW YES OR NO

Enter a yes or no if this particular account is in a
Cash Flow Statement or not.

SCHEDULE ACCOUNT YES OR NO

If you intend to schedule this account answer yes other-
wish answer no.

CENTERED DESCRIPTION YES OR NO

If you wish to center a title and only "A" can be centered.

PAGE OVERFLOW OR NEW PAGE YES OR NO

If you want a new page for schedules or if a group of accounts will not fit on a page.

The CASH Computer maintains on each of your Client Diskettes, a
Chart of Accounts. This Chart of Accounts consists of a listing
of all ledger accounts in ascending order by account number.
There is additional information and also additional "types" of
accounts which are also included with the Chart of Accounts.
This additional information is used by the computer to actually
control the format used to print a Client's Financial Statements.
You may customize the printing of Financial Statements for your
clients depending upon their individual requirements.

When your System is installed, you and the CASH System Specialist
develop a "Master Chart of Accounts" based upon the most typical
or average account that you process. This "master" serves as a
base from which to work adding or deleting accounts, to customize
a client's Chart of Accounts as required.

First we will examine the "additional information" that is
contained in the Chart of Accounts and we'll discuss how this
information controls the computer output.

Refer to page 2 of the Chart of Accounts in the example attached.
A description of each account, as it appears on the Financial
Statement, appears under the heading DESCRIPTION. Immediately to
the left of DESCRIPTION is the account number. The restrictions
placed upon you by the computer in the use of account numbers
are:

    1. You may use account numbers from 1 to 9,999.
    2. Account numbers must be all numeric (numbers only).
    3. Maximum number of individual accounts (including title,
       total and schedule accounts) may not exceed **750**. .

However the account numbering scheme, the selection of specific
account numbers within the range from 1 to 9,999, is entirely up
to you. We suggest that you use the account numbers that you
have been using and are familiar with.

In order to permit this degree of flexibility, in account
numbering, it is necessary for the computer to "know" certain
basic information. If you will refer to page 1 of the attached
Chart of Accounts you will see how we provide this information to
the computer. The account numbers of key accounts is maintained
under "CONTROL ACCOUNTS". Each of the control account numbers is
important to the operation of the computer. For example, you
will recall that Liability Accounts do not print with a CR or (-)
on the CASH Financial Statement. The computer is programmed to
reverse the sign, on print out, of those accounts that appear
after "ENDING ASSETS, in this case 399, up to and including
"ENDING LIABILITIES & EQUITY....599". Thus each of the Control
Accounts is very important to the functioning of the computer.

In making up a Chart of Accounts "from the ground up" one would begin by listing the ledger accounts by account number. After fully describing all the accounts, including the total and title accounts (which we shall describe in a moment) one would then go through and select those account numbers in the Chart of Accounts which fit the description shown in the Control Accounts. The first control account is "ENDING ASSETS". One would look through the Chart of Accounts and find the ending assets account to be "TOTAL ASSETS" - account number 399. Take a few minutes now to go through the Chart of Accounts looking for the account and account number which is described under the heading CONTROL ACCOUNTS.

One thing that you have probably noticed is that the CASH Chart of Accounts contains other than "money" accounts. In addition to type "B" accounts, ("money" accounts) there are type "A" - "title accounts", type "C" - "total accounts" and type "D" - "schedule accounts". Type "B" accounts are the accounts that always appear in the ledger - they are the accounts which are posted to throughout the accounting cycle. If they contain a zero balance when you run the Financial Statement they will not print out. Consequently, it is not necessary to delete "B" accounts when you create a client'ss Chart of Accounts from the Master Chart as they will not print unless you have posted amounts to them. However, if you base your client billing on the number of accounts you may wish to delete unused "B" accounts so that totals (see page 11) accurately reflect your client's chart size.

There are a number of additional parameters, contained in the Chart of Accounts, which control the printout of "B" accounts. Refer to page 3. For "B" accounts that appear on the Balance Sheet there is the option to print in column A (the first of three columns on the Balance Sheet). This option has been selected when a "Y" appears under the heading CL on the Chart of Accounts. Look at example 3 and see the resultant effect on the Financial Statement (page 12, 3a). An "N" for column as shown in example 2 will leave the "B" account to print in the "B" column (see 2a page 12).

Column A is usually used to "subtotal" "B" accounts. Refer again to page 3. Under the next heading called "ST" (subtotal) a "1" indicates that "B" account is simply to be printed in column A. A "2" (example 4) indicates that the "B" account is to be printed in the A column and a subtotal of it with preceding "1" "B" accounts is to be placed in column B. This provides a good way of showing the effect of depreciation of an asset on the Balance Sheet (see page 12, 4a).

There are several other parameters which effect "B" accounts. The header "CF" stands for Cash Flow. When setting up a Chart of Accounts you must indicate those cash accounts which you wish to be included in the analysis of disbursements and receipts in the Cash Flow Statement. A "Y" in the "CF" column indicates that the "B" account is to be included in the Cash Flow Statement.

A "Y" in the "SC" column is used to identify those accounts which you wish to have included on a separate schedule following the Financial Statements proper.

A description of Schedules, subaccounts and branches make up a separate section of Division C.

Another feature contained in the CASH Chart of Accounts for "B" accounts is the ability to have automatic Journal Entries applied for each month. This feature is useful for depreciation. Any account for which there is an amount listed under "MONTHLY J/E" will have that amount posted to it for each month of the fiscal year.

We should now describe the other "types" of accounts - Type "A", Type "C", and Type "D".

Type "A" accounts, the "title accounts", can be placed anywhere in the Chart of Accounts. They will always print as titles on the Balance Sheet and the Income Statement. In addition, they can be used as titles on Summary Schedules (see section on schedules, subaccounts and branches). They have a "centering option" which will automatically center the title for you on the financial statement. Titles longer than thirty characters can be handled by making up two title accounts (with separate account numbers). If you wish to indent the second title with leading spaces or if you have punctuation within the description you intend to use for the "A" account, the description should be enclosed by quotes when you key it in. If you wish to use both upper and lower case characters for your account descriptions the upper-lower case switch (see figure 1) should be placed in the up position while you are keying in your description. The use of quotes and upper-lower case applies to all types of accounts and is not limited to just "A" accounts.

Type "C" accounts are "total" accounts. They are not used for posting. When you run the financial statement for a Client, these accounts accumulate the total amounts of B accounts which precede them. Please refer to page 3 of the Chart of Accounts. Look first at the column headed "TL". This column indicates "level of totaling" and is used for all "C" accounts. The rule to follow to determine which B account totals will be accumulated in a given "C" account is:

Our "C" account will total all "B" accounts since the last "C" account having a level equal to or greater than our "C" account.

Refering to our example on pages 3 and 4 (example 5) note the following:

1. TOTAL SHORT TERM PAYABLES (level 3) will total all "B" accounts from account #402 to #450.

2. TOTAL CURRENT LIABILITIES (level 4) will total all "B" accounts from account #402 to #499.

3. TOTAL LONG TERM LIABILITIES (level 4) will total only those "B" accounts since the last level 4 (account #502 to #585).

4. TOTAL LIABILITIES (level 5) will total the "B" accounts from #402 to #585.

5. TOTAL STOCKHOLDER'S EQUITY (level 4) will total the "B" accounts from #590 to #597.

6. TOTAL LIABILITIES AND EQUITY (level 9) will total all "B" accounts #402 to #597. An additional feature used for level 9 (the highest level) is the printing of a double line under the 9 level total (see page 14 example 5a).

There are other control features that are contained within the CASH Chart of Accounts. In order to speed up the process of changing an existing Chart of Accounts, or creating one from scratch, there are several basic control options that you may select before you begin adding, deleting and changing individual accounts. If you do not want any of the features below, you may indicate this to the computer initially and you will not be prompted for this type of information each time you process an account. These parameters are:

1. Will you be producing a Cash Flow Statement?

2. Will you be using column "A" for any "B" accounts?

3. Will you be using schedules with your financial statements?

4. Will you be using the Automatic Journal Entries?

Again, if you choose not to use any of the items, you will not be asked for this information as you are creating or changing types A, B, C and D accounts. Further, if you choose to come back at a later date and add one of the above features that you had previously excluded, you must first change the basic control option to permit you to add the feature. In other words you would have to Key Y EXEC following the computer prompt:

INPUT TO CHANGE CLIENT'S INFORMATION OR CONTROL ACCOUNTS
Y=YES or N=NO

The computer will display the following on the CRT:

```
              CLIENT'S RECORD  -  CREATE OR MAINTAIN

      01    CHECK DIGIT USED =

      02    PAYROLL USED =

      03    CASH FLOW STATEMENT =

      04    COLUMN A =

      05    SCHEDULED ACCTS. =

      06    DISCLAIMER =

      07    MONTHLY J/E =

      ENTER THE NUMBER TO BE CHANGED OR -0- IF NO CHANGES
```

Then change the appropriate feature, You would now go ahead and change the particular account to incorporate the new feature.

There are a number of items that are a part of Basic Client Information contained in the Chart of Accounts. Besides the Client's name and address there is the "current fiscal year", the "first month of the fiscal year" and the clients type of business. If you wish to have a disclaimer on the client's financial statements, you may have it print at the top of page as "UNAUDITED", or on the bottom of the page as "PREPARED WITHOUT AUDIT".

In addition to the information above, the Chart of Accounts contains information on Payroll accounts (if you plan to produce W-2's, 941A's and the Payroll Compensation Report refer to page 1 of the Chart of Accounts). Had this client planned to set up a payroll master file to produce the reports we just mentioned, he would have provided the computer with key account numbers. There is room for up to ten gross accounts, FICA, Federal and State Withholding as well as room for three deductions. A fourth deduction account titled "OTHER INCOME" can be used to keep deductions which you do not wish to have contribute toward meeting the FICA limit.

We have now covered the major control features of the CASH Chart of Accounts. This is the basic information that you need to know in order to set up a clients Chart of Accounts. In the next section we will examine the steps you must go through to put this information on a Client's Diskette.

CHART OF ACCOUNTS
03/31/75

FIRST MO. FISCAL YEAR 01   DISCLAIMER: T   TYPE: CORP   CHECK DIGIT: N

CONTROL ACCOUNTS

ENDING ASSETS	00399
ENDING LIABILITIES & EQUITY	00599
YTD EARNINGS ACCOUNT	00597
GROSS MARGIN	00000
ENDING COST OF SALES	00799
LAST ACCOUNT NUMBER	09999
LAST SUB ACCOUNT NUMBER	00
LAST BRANCH NUMBER	11
BEGINNING OPERATING EXPENSES	00800
ENDING OPERATING EXPENSES	00899
ENDING CURRENT ASSETS	00199
ENDING CURRENT LIABILITIES	00499
ENDING SALES	00699
BEGINNING OTHER INCOME	00000
ENDING OTHER INCOME	00000

PAYROLL ACCOUNTS

GROSS	00000	00000	00000	00000	00000
	00000	00000	00000	00000	00000
FEDERAL WITHHOLDING TAX	00000				
FICA	00000				
STATE WITHHOLDING TAX	00000				
OTHER INCOME	00000				
DEDUCTION-1	00000				
DEDUCTION-2	00000				
DEDUCTION-3	00000				
MEALS	00000				
TIPS	00000				
MEALS & TIPS DEDUCTION	00000				

ACCT	DESCRIPTION		TYP	CL	ST	CA	CF	TL	SC	MONTHLY J/E
099	ASSETS	*C*	A						N	
100	CURRENT ASSETS		A						N	
101	CASH		B	N	O	N	N		N	0.00
102	PETTY CASH - CLUB		B	N	O	N	N		N	0.00
104	CASH IN BANK		D	N	O					
105	CASH IN BANKS - SUMMARY		A						Y	
106	SOUTH BOSTON NATIONAL BANK		B	N	O	N	N		Y	0.00
109	FIRST NATIONAL BANK -		A						Y	
110	CLUB ACCOUNT		B	N	O	N	N		Y	0.00
113	SOUTH BOSTON NATIONAL BANK -		A						Y	
114	PAYROLL ACCOUNT		B	N	O	N	N		Y	0.00
115	UNION TRUST NATIONAL BANK		A						Y	
116	CREDIT CARD ACCOUNT		B	N	O	N	N		Y	0.00
118	DEPOSITS IN TRANSITS		B	N	O	N	N		Y	0.00
119	TOTAL CASH IN BANK		C					9	Y	
120	ACCOUNTS RECEIVABLE		D	N	O					
121	ACCOUNTS RECEIVABLE - SUMMARY		A						Y	
122	ACCTS RECEIVABLE - MEMBERS		B	N	O	N	N		Y	0.00
126	ACCTS RECEIVABLE - EMPLOYEES		B	N	O	N	N		Y	0.00
130	ACCTS RECEIVABLE - OTHERS		B	N	O	N	N		Y	0.00
131	ACCTS RECEIVABLE - B/S COMPANY		B	N	O	N	N		Y	0.00
134	DUES RECEIVABLE		B	N	O	N	N		Y	0.00
135	TOTAL ACCOUNTS RECEIVABLE		C					9	Y	
136	INVENTORY		D	N	O					
137	INVENTORY - SUMMARY		A						Y	
139	INVENTORY - FOOD		B	N	O	N	N		Y	0.00
142	INVENTORY - BEVERAGES		B	N	O	N	N		Y	0.00
144	INVENTORY - PRO SHOP		B	N	O	N	N		Y	0.00
145	TOTAL INVENTORY		C					9	Y	
146	PREPAID INSURANCE		B	N	O	N	N		N	0.00
150	PREPAID DUES		B	N	O	N	N		N	0.00
154	PREPAID RENT		B	N	O	N	N		N	0.00
158	MISC PREPAID ITEMS - TEMPORARY		B	N	O	N	N		N	0.00
171	FIRST NATIONAL BANK -		A						N	
172	OPERATING ACCOUNT		B	N	O	N	N		N	0.00
174	RESERVATIONS ACCOUNT		B	N	O	N	N		N	0.00
176	ESCROW ACCOUNT - CASH		B	N	O	N	N		N	0.00
177	ESCROW ACCOUNT - ASSETS		B	N	O	N	N		N	0.00
178	OTIS NATIONAL BANK		A						N	
179	CHECKING ACCOUNT		B	N	O	N	N		N	0.00
180	ESCROW CONDOMINIUM CASH		B	N	O	N	N		N	0.00
181	ASSETS		B	N	O	N	N		N	0.00
182	BANK TRANSFERS		B	N	O	N	N		N	0.00
183	MISC TRANSFERS - CREDIT CARDS		B	N	O	N	N		N	0.00
184	HARRY MIERS TRANSFERS		B	N	O	N	N		N	0.00
199	TOTAL CURRENT ASSETS		C					4	N	
200	FIXED ASSETS		A						N	
210	CHINA - SILVER - GLASS		B	Y	1	N	N		N	0.00
214	KITCHEN EQUIPMENT		B	Y	1	N	N		N	0.00
218	BOATS		B	Y	1	N	N		N	0.00

BR	ACCT	DESCRIPTION	TYP	CL	ST	CA	CF	TL	SC	MONTHLY
	222	DOCKS	B	Y	1	N	N		N	0.00
	226	FURNITURE AND FIXTURES	B	Y	1	N	N		N	0.00
	228	EQUIPMENT	B	Y	1	N	N		N	0.00
	229	OFFICE EQUIPMENT	B	Y	1	N	N		N	0.00
	230	BLDG & CONSTRUCTION - CLUB	B	Y	1	N	N		N	0.00
	234	BLDG & CONSTRUCTION - COURTS	B	Y	1	N	N		N	0.00
	250	LESS ACCUMULATED DEPRECIATION	B	Y	2	N	N		N	0.00
	270	LAND UNDER CONDOMINIUM	B	N	0	N	N		N	0.00
	272	LEASEHOLD	B	Y	1	N	N		N	0.00
	273	CARPETING	B	Y	1	N	N		N	0.00
	274	LANDSCAPING	B	Y	1	N	N		N	0.00
	278	BLDG & CONSTRUCTION - CONDO	B	Y	1	N	N		N	0.00
	298	LESS ACCUMULATED DEPRECIATION	B	Y	2	N	N		N	0.00
	299	TOTAL FIXED ASSETS	C					4	N	
	300	OTHER ASSETS	A						N	
	302	DEPOSITS	B	N	0	N	N		N	0.00
	306	ORGANIZATIONAL EXPENDITURES	B	N	0	N	N		N	0.00
	398	TOTAL OTHER ASSETS	C					4	N	
	399	TOTAL ASSETS	C					9	N	
	400	LIABILITIES AND EQUITY *C*	A						N	
	401	CURRENT LIABILITIES	A						N	
	402	ACCTS PAYABLE - TRADE	B	N	0	N	N		N	0.00
	405	ACCTS PAYABLE - B/S COMPANY	B	N	0	N	N		N	0.00
	406	ACCTS PAYABLE - OTHERS	B	N	0	N	N		N	0.00
	407	NOTES PAYABLE - OFFICERS	B	N	0	N	N		N	0.00
	410	SALES TAX PAYABLE	B	N	0	N	N		N	0.00
	412	DEFERRED SALES TAX PAYABLE	B	N	0	N	N		N	0.00
	414	FICA TAX PAYABLE	B	N	0	N	N		N	0.00
	415	GROUP INSURANCE PAYABLE	B	N	0	N	N		N	0.00
	418	WITHHOLDING TAX PAYABLE	B	N	0	N	N		N	0.00
	420	CO FICA PAYABLE	B	N	0	N	N		N	0.00
	422	TIPS PAYABLE	B	N	0	N	N		N	0.00
	426	DEFERRED INCOME	B	N	0	N	N		N	0.00
	430	STATE INCOME TAX PAYABLE	B	N	0	N	N		N	0.00
	434	ACCRUED WAGES PAYABLE	B	N	0	N	N		N	0.00
	438	ACCRUED VACATIONS PAYABLE	B	N	0	N	N		N	0.00
	442	ACCRUED INTEREST	B	N	0	N	N		N	0.00
	446	ACCRUED REAL ESTATE PAYABLE	B	N	0	N	N		N	0.00
	450	ACCTS PAYABLE - CONSTRUCTION	B	N	0	N	N		N	0.00
	452	TOTAL SHORT TERM PAYABLES	C					3	N	
	453	LONG TERM PAYABLES	A						N	
	454	ACCRUED INTEREST PAYABLE	B	N	0	N	N		N	0.00
	458	CURR MATR - LONG TERM DEBT	B	N	0	N	N		N	0.00
	459	COUPON INCOME - DEFERRED	B	N	0	N	N		N	0.00
	499	TOTAL CURRENT LIABILITIES	C					4	N	
	500	DEFERRED INCOME /	A						N	
	501	LONG TERM LIABILITIES	A						N	
	502	DUES IN ADVANCE	B	N	0	N	N		N	0.00

ACCT	DESCRIPTION	TYP	CL	ST	CA	CF	TL	SC	MONTHLY J/E
506	SLIP RENTAL ADVANCE	B	N	O	N	N		N	0.00
510	LOCKER FEES ADVANCE	B	N	O	N	N		N	0.00
549	CUSTOMER DEPOSITS –	A						N	
540	CONDOMINIUM SALES	B	N	O	N	N		N	0.00
550	NOTES PAYABLE – OFFICERS	B	N	O	N	N		N	0.00
552	LOAN #7693	B	N	O	N	N		N	0.00
556	LOAN FROM PARTNERS – TEMPORARY	B	N	O	N	N		N	0.00
560	ERDALL EQUIPMENT COMPANY	B	N	O	N	N		N	0.00
561	JOHN HANSON COMPANY	B	N	O	N	N		N	0.00
562	E.D.A. CORPORATION	B	N	O	N	N		N	0.00
563	CROWN CORPORATION	B	N	O	N	N		N	0.00
564	LIVERMAN COMPANY	B	N	O	N	N		N	0.00
565	BON EQUIPMENT CORPORATION	B	N	O	N	N		N	0.00
566	MARTING EQUIPMENT	B	N	O	N	N		N	0.00
567	MONEY INDUSTRIES	B	N	O	N	N		N	0.00
568	ROSS AND VIC COMPANY	B	N	O	N	N		N	0.00
569	FIRST NATIONAL BANK –	A						N	
570	LOAN #0234	B	N	O	N	N		N	0.00
572	LOAN #42124 – FURNITURE	B	N	O	N	N		N	0.00
576	LOAN #427993 – ELECT. CONSTR	B	N	O	N	N		N	0.00
578	LOAN #0043 – EQUIPMENT	B	N	O	N	N		N	0.00
580	MORGAN MORGAGE COMPANY	B	N	O	N	N		N	0.00
581	CHASE NATL – LETTER OF CREDIT	B	N	O	N	N		N	0.00
583	DOWN EAST NATIONAL OF BATH	B	N	O	N	N		N	0.00
584	ROCK ISLAND NATIONAL BANK	B	N	O	N	N		N	0.00
585	S&L FEDERAL – CONDOMINIUMS	B	N	O	N	N		N	0.00
586	TOTAL LONG TERM LIABILITIES	C					4	N	
588	TOTAL LIABILITIES	C					5	N	
589	STOCKHOLDER'S EQUITY	A						N	
590	COMMON STOCK	B	N	O	N	N		N	0.00
594	ADDITIONAL CONSTR. CAPITAL	B	N	O	N	N		N	0.00
596	RETAINED EARNINGS	B	N	O	N	N		N	0.00
597	PROFIT OR LOSS (–)	B	N	O	N	N		N	0.00
598	TOTAL STOCKHOLDER'S EQUITY	C					4	N	
599	TOTAL LIABILITIES AND EQUITY	C					9	N	
600	REVENUE – HOUSE OFC	A						N	
602	INITIATION FEES	B						N	0.00
604	MEMBERSHIP DUES	B						N	0.00
606	SALES – FOOD – LOUNGE	B						N	0.00
607	DEPOSIT ON PARTIES – NON MEM.	B						N	0.00
608	SALES – FOOD – DINING ROOM	B						N	0.00
610	SALES – FOOD – PARTIES	B						N	0.00
612	SALES – BEVERAGE – LOUNGE	B						N	0.00
614	SALES – BEVERAGE – SERVICE BAR	B						N	0.00
616	SALES – BEVERAGE – PARTIES	B						N	0.00
617	SALES – BEVERAGE – PATIO	B						N	0.00
618	SALES – PRO SHOP	B						N	0.00
619	SALES – FOOD – PATIO	B						N	0.00

⑤

SB PP	ACCT	DESCRIPTION	TYP	CL	ST	CA	CF	TL	SC	MONTHLY 37E
	620	GUEST FEES - GOLF	B						N	0.00
	622	TOURNAMENT FEES	B						N	0.00
	624	NON-RESIDENT TENNIS - FEES	B						N	0.00
	625	CLINIC FEES - TENNIS	B						N	0.00
	626	SLIP RENTAL	B						N	0.00
	628	SLIP RENTAL - TRANSIENT	B						N	0.00
	630	BOAT RACKS - RENTAL	B						N	0.00
	632	SAILING LESSONS	B						N	0.00
	634	DOCK - MISC.	B						N	0.00
	636	GUEST FEES - SWIMMING	B						N	0.00
	638	LOCKER RENTALS	B						N	0.00
	640	MAINT. FEES - CONDOMINIUM #1	B						N	0.00
	642	MAINT. FEES - CONDOMINIUM #2	B						N	0.00
	644	CASH DISCOUNT EARNED	B						N	0.00
	646	INTEREST EARNED	B						N	0.00
	648	MISC. - COMMISSIONS RECORD	B						N	0.00
	650	SALES FEES - DISCOUNTED	B						N	0.00
	652	TELEPHONE COMMISSIONS	B						N	0.00
	654	VENDING MACHINES	B						N	0.00
	679	DEPOSIT - CONDOMINIUM RENTAL	B						N	0.00
	680	CONDOMINIUM SALES AND RENTALS	B						N	0.00
	681	MISC. GUEST FEES	B						N	0.00
	682	TOURNAMENT SPONSORSHIP	B						N	0.00
	689	MISC. INCOME - MEMBERS	B						N	0.00
	690	B/K APARTMENT RENTALS	B						N	0.00
	699	TOTAL REVENUE	C					7	N	
	700	DIRECT EXPENSES	A						N	
	702	COST OF GOODS CONSUMED	B						N	0.00
	705	PAYROLL	B						N	0.00
	714	CASUAL LABOR	B						N	0.00
	718	CHINA SILVER AND GLASSWARE	B						N	0.00
	730	EMPLOYEE MEALS	B						N	0.00
	736	LINEN	B						N	0.00
	740	LICENSE PERMITS & TAX DUES	B						N	0.00
	744	LINENS	B						N	0.00
	748	MISCELLANEOUS	B						N	0.00
	752	MUSIC & ENTER. - LOUNGE & RES.	B						N	0.00
	754	EQUIPMENT RENTAL	B						N	0.00
	756	PARTIES	B						N	0.00
	762	PRIZES	B						N	0.00
	766	REPAIRS AND MAINTENANCE	B						N	0.00
	770	SUPPLIES	B						N	0.00
	771	POWER AND LIGHT	B						N	0.00
	772	TELEPHONE	B						N	0.00
	776	UNIFORMS	B						N	0.00
	780	UTENSILS	B						N	0.00
	790	DISCOUNTS	B						N	0.00
	798	TOTAL DIRECT EXPENSES	C					4	N	

ACCT	DESCRIPTION		TYP	CL	ST	CA	CF	TL	SC	MONTHLY JVE
799	GENERAL AND ADMIN. EXPENSES		A					N		
800	GENERAL & ADMIN. EXPENSES		D							
801	GENERAL & ADMIN. EXPENSES	*C*	A					Y		
804	PAYROLL - EXECUTIVE		B					Y		0.00
806	PAYROLL - OFFICE		B					Y		0.00
807	PAYROLL - MAINT. & REPAIRS		B					Y		0.00
808	ASSOC. DUES		B					Y		0.00
809	PAYROLL - CONDO SALES		B					Y		0.00
810	BAD DEBTS		B					Y		0.00
812	CASH OVER AND SHORT		B					Y		0.00
814	CASUAL LABOR		B					Y		0.00
820	CLEANING SUPPLIES		B					Y		0.00
822	COMMISSIONS		B					Y		0.00
823	CONDO SALES - EXPENSES		B					Y		0.00
824	CONTRACT CLEANING		B					Y		0.00
826	DONATIONS		B					Y		0.00
830	EMPLOYEE MEALS		B					Y		0.00
831	EXTERMINATOR		B					Y		0.00
832	FLOWERS		B					Y		0.00
833	ELEVATOR		B					Y		0.00
834	HOUSE PUBLICATIONS		B					Y		0.00
838	LEGAL AND ACCOUNTING		B					Y		0.00
840	LICENSE PERMITS AND TAXES		B					Y		0.00
848	MISCELLANEOUS		B					Y		0.00
849	DISCOUNTS EXPENSES		B					Y		0.00
850	BAD CHECKS		B					Y		0.00
851	GROUNDS MAINTENANCE		B					Y		0.00
852	MUSIC CONTRACT		B					Y		0.00
854	NEWSPAPERS AND PERIODICALS		B					Y		0.00
858	POSTAGE		B					Y		0.00
860	PRINTING AND STATIONERY		B					Y		0.00
861	PROMO CLUB AND CONDO		B					Y		0.00
866	MAINTENANCE AND REPAIRS		B					Y		0.00
869	STOLEN ITEMS		B					Y		0.00
870	SUPPLIES		B					Y		0.00
872	TELEPHONE		B					Y		0.00
874	TRAVEL & ENTER. - CAR EXPS.		B					Y		0.00
876	UNIFORMS		B					Y		0.00
877	DUES AND SUBSCRIPTIONS		B					Y		0.00
878	FREIGHT		B					Y		0.00
879	INTEREST EXP. ON LOANS		B					Y		0.00
880	RENT EXPENSES		B					Y		0.00
881	OFFICE EXPENSE		B					Y		0.00
887	COMPUTER SERVICE		B					Y		0.00
888	CLUB DECOR.-SEASON ACTIVITIES		B					Y		0.00
889	ADVERTISING		B					Y		0.00
898	TOTAL GENERAL AND ADMIN.		C				4	Y		
899	TOTAL GENERAL & ADMIN.		C				4	N		

ACCT	DESCRIPTION	TYP	CL	ST	CA	CF	TL	SC	MONTHLY
900	OTHER EXPENSES	A						N	
901	PAYROLL & EMPLOYEES BENEFITS	A						N	
902	INSURANCE GROUP	B						N	0.00
904	INS. - WORKMENS' COMPENSATION	B						N	0.00
906	F.I.C.A. - EMPLOYES	B						N	0.00
908	PENSION PLAN CONTRACT	B						N	0.00
910	UNEMPLOYMENT TAXES - FED.	B						N	0.00
912	UNEMPLOYMENT TAXES - STATE	B						N	0.00
913	TOTAL PAYROLL & EMP. BENEFITS	C					3	N	
915	HEAT LIGHT AND POWER	A						N	
916	ELETRIC BULBS	B						N	0.00
918	ELECTRICITY	B						N	0.00
920	FUEL OIL AND GAS	B						N	0.00
922	REMOVAL OF WASTE	B						N	0.00
924	WATER	B						N	0.00
929	TOTAL HEAT LIGHT & POWER	C					3	N	
940	FIXED CHARGES	A						N	
942	ELEVATOR MAINTENANCE	B						N	0.00
950	INSURANCE	B						N	0.00
952	RENT	B						N	0.00
954	TAXES - PERSONAL PROPERTY	B						N	0.00
956	TAXES - REAL ESTATE	B						N	0.00
959	TOTAL FIXED CHARGES	C					3	N	
969	INTEREST AND DEPRECIATION	A						N	
970	INTEREST - CARRYING CHARGES	B						N	0.00
974	DEPREC. - FURNITURE & FIXTURES	B						N	0.00
976	DEPREC. - OTHER	B						N	0.00
977	ANNUAL LEASE	B						N	0.00
979	TOTAL INTEREST & DEPRECIATION	C					3	N	
999	TOTAL OTHER EXPENSE	C					4	N	
9000	CONDOMINIUMS	A						N	
9301	BUILDING MAINT. & SECURITY #1	B						N	0.00
9302	BUILDING MAINT. & SECURITY #2	B						N	0.00
9321	ELECTRICITY #1	B						N	0.00
9322	ELECTRICITY #2	B						N	0.00
9341	ELEVATOR #1	B						N	0.00
9342	ELEVATOR #2	B						N	0.00
9361	EXTERMINATOR #1	B						N	0.00
9362	EXTERMINATOR #2	B						N	0.00
9401	LANDSCAPE MAINTENANCE #1	B						N	0.00
9402	LANDSCAPE MAINTENANCE #2	B						N	0.00
9421	OFFICE SUPP-POSTGE-TEL #1	B						N	0.00
9422	OFFICE SUPP-POSTGE-TEL #2	B						N	0.00
9441	PAYROLL-MANAG.-BOOKK.-LEGAL #1	B						N	0.00
9442	PAYROLL-MANAG.-BOOKK.-LEGAL #2	B						N	0.00
9461	WATER SEWER AND TRASH #1	B						N	0.00

SB BR	ACCT	DESCRIPTION		TYP	CL	ST	CA	CF	TL	SC	MONTHLY J/E
	9462	WATER SEWER AND TRASH #2		B						N	0.00
	9469	MAINT. FEES ON APTS. OWNED		B						N	0.00
	9470	FURNITURE RENTAL		B						N	0.00
	9471	PROMOTION #1		B						N	0.00
	9472	PROMOTION #2		B						N	0.00
	9473	CONDO - SALES COMMISSION		B						N	0.00
	9482	INTEREST - S.E. AT DUNEDIN		B						N	0.00
	9492	INTEREST - HOME FEDERAL		B						N	0.00
	9493	INTEREST - GUARANTEE FEDERAL		B						N	0.00
	9494	MISCELLANEOUS MAINTENANCE		B						N	0.00
	9495	REAL ESTATE TAXES		B						N	0.00
	9702	COST OF GOODS CONSUMED		B						N	0.00
	9706	PAYROLL		B						N	0.00
	9714	CASUAL LABOR		B						N	0.00
	9718	CHINA SILVER AND GLASSWARE		B						N	0.00
	9730	EMPLOYEE MEALS		B						N	0.00
	9738	LAUNDRY		B						N	0.00
	9740	LICENSE PERMITS & TAX DUE		B						N	0.00
	9744	LINENS		B						N	0.00
	9748	MISCELLANEOUS		B						N	0.00
	9752	MUSIC & ENTER. - LOUNGE & RES.		B						N	0.00
	9754	EQUIPMENT RENTAL		B						N	0.00
	9758	PARTIES		B						N	0.00
	9762	PRIZES		B						N	0.00
	9766	REPAIRS AND MAINTENANCE		B						N	0.00
	9770	SUPPLIES		B						N	0.00
	9771	POWER AND LIGHT		B						N	0.00
	9772	TELEPHONE		B						N	0.00
	9776	UNIFORMS		B						N	0.00
	9780	UTENSILS		B						N	0.00
	9785	DISCOUNT		B						N	0.00
	9831	INSURANCE #1		B						N	0.00
	9832	INSURANCE #2		B						N	0.00
	9997	TOTAL CONDOS		C				4		N	
	9998	TOTAL EXPENSES		C				7		N	
	9999	NET INCOME		C				9		N	
01	600	FOOD SERVICE	*C*	A						N	
01	601	GROSS SALES - FOOD SERVICE		A						N	
01	608	DINING ROOM		B						N	0.00
01	610	PARTY		B						N	0.00
01	699	TOTAL SALES		C				4		N	
01	700	COST OF SALES		A						N	
01	702	COST OF GOODS CONSUMED		B						N	0.00
01	703	COST OF SALES		C				4		N	
01	704	GROSS PROFIT		C				5		N	
01	705	DIRECT EXPENSES		A						N	
01	706	PAYROLL		B						N	0.00
01	714	CASUAL LABOR		B						N	0.00
01	718	CHINA SILVER AND GLASSWARE		B						N	0.00
01	730	MEALS		B						N	0.00

SR DV	ACCT	DESCRIPTION	TYP	CL ST CA CF TL SC	MONTHLY AM
01	736	LAUNDRY	B	N	0.00
01	740	LICENSES PERMITS AND TAXES	B	N	0.00
01	744	LINEN	B	N	0.00
01	748	MISCELLANEOUS	B	N	0.00
01	752	MUSIC AND ENTERTAINMENT	B	N	0.00
01	754	EQUIPMENT RENTAL	B	N	0.00
01	756	PARTIES	B	N	0.00
01	766	REPAIRS AND MAINTENANCE	B	N	0.00
01	770	SUPPLIES	B	N	0.00
01	771	POWER AND LIGHT	B	N	0.00
01	772	TELEPHONE	B	N	0.00
01	776	UNIFORMS	B	N	0.00
01	780	UTENSILS	B	N	0.00
01	785	DISCOUNT	B	N	0.00
01	799	TOTAL DIRECT EXPENSES	C	4 N	
01	9999	DEPARTMENTAL INCOME/LOSS(-)	C	9 N	
02	600	BEVERAGES *C*	A	N	
02	601	GROSS SALES - BEVERAGES	A	N	
02	612	LOUNGE	B	N	0.00
02	614	SERVICE BARS	B	N	0.00
02	616	PARTY	B	N	0.00
02	699	TOTAL SALES	C	4 N	
02	702	COST OF GOODS CONSUMED	B	N	0.00
02	704	GROSS PROFIT	C	5 N	
	705	DIRECT EXPENSES	A	N	
02	708	PAYROLL	B	N	0.00
02	714	CASUAL LABOR	B	N	0.00
02	718	CHINA SILVER & GLASSWARE	B	N	0.00
02	730	EMPLOYEE MEALS	B	N	0.00
02	736	LAUNDRY	B	N	0.00
02	740	LICENSES PERMITS & TAXES	B	N	0.00
02	744	LINEN	B	N	0.00
02	748	MISCELLANEOUS	B	N	0.00
02	752	MUSIC AND ENTERTAINMENT	B	N	0.00
02	756	PARTIES	B	N	0.00
02	766	REPAIRS AND MAINTENANCE	B	N	0.00
02	770	SUPPLIES	B	N	0.00
02	771	POWER AND LIGHT	B	N	0.00
02	772	TELEPHONE	B	N	0.00
02	776	UNIFORMS	B	N	0.00
02	785	DISCOUNT	B	N	0.00
02	799	TOTAL DIRECT EXPENSES	C	4 N	
02	9999	DEPARTMENTAL INCOME/LOSS(-)	C	9 N	
03	600	PRO SHOP *C*	A	N	
03	618	GROSS SALES	B	N	0.00
03	699	TOTAL SALES	C	4 N	
03	702	COST OF SALES	B	N	0.00
03	704	GROSS PROFIT	C	5 N	
03	705	CHANGE TO A	C	2 N	
03	705	PAYROLL	B	N	0.00

SB B''	ACCT	DESCRIPTION	TYP	CL	ST	CA	CF	TL	SC	MONTHLY J/E
03	714	CASUAL LABOR	B						N	0.00
03	730	EMPLOYEE MEALS	B						N	0.00
03	736	LAUNDRY	B						N	0.00
03	740	LICENSES PERMITS AND TAXES	B						N	0.00
03	748	MISCELLANEOUS	B						N	0.00
03	766	REPAIRS AND MAINTENANCE	B						N	0.00
03	770	SUPPLIES	B						Y	0.00
03	771	POWER AND LIGHT	B						N	0.00
03	772	TELEPHONE	B						N	0.00
03	785	DISCOUNT	B						N	0.00
03	799	TOTAL DIRECT EXPENSES	C				4		N	
03	9999	DEPARTMENTAL INCOME/LOSS(-)	C				9		N	
04	600	WATERFRONT ACTIVITIES *C*	A						N	
04	626	SLIP RENTAL	B						N	0.00
04	628	SLIP RENTAL TRANSIENT	B						N	0.00
04	630	BOAT RACKS	B						N	0.00
04	632	SAILING LESSONS	B						N	0.00
04	634	DOCK - MISCELLANEOUS	B						N	0.00
04	699	TOTAL SALES	C				4		N	
04	705	DIRECT EXPENSES	A						N	
04	706	PAYROLL	B						N	0.00
04	714	CASUAL LABOR	B						N	0.00
04	730	EMPLOYEE MEALS	B						N	0.00
04	736	LAUNDRY	B						N	0.00
04	748	MISCELLANEOUS	B						N	0.00
04	766	REPAIRS AND MAINTENANCE	B						N	0.00
04	770	SUPPLIES	B						N	0.00
04	771	POWER AND LIGHT	B						N	0.00
04	772	TELEPHONE	B						N	0.00
04	799	TOTAL DIRECT SALES	C				4		N	
04	9999	DEPARTMENTAL INCOME/LOSS(-)	C				9		N	
05	600	GOLF COURSE *C*	A						N	
05	620	GUEST FEES	B						N	0.00
05	622	TOURNAMENT FEES	B						N	0.00
05	638	LOCKER RENTALS	B						N	0.00
05	699	TOTAL SALES	C				4		N	
05	705	DIRECT SALES	A						N	
05	706	PAYROLL	B						N	0.00
05	730	EMPLOYEE MEALS	B						N	0.00
05	736	LAUNDRY	B						N	0.00
05	748	MISCELLANEOUS	B						N	0.00
05	762	PRIZES	B						N	0.00
05	766	REPAIRS AND MAINTENANCE	B						N	0.00
05	770	SUPPLIES	B						N	0.00
05	771	POWER AND LIGHT	B						N	0.00
05	772	TELEPHONE	B						N	0.00
05	799	TOTAL DIRECT EXPENSES	C				4		N	
05	9999	DEPARTMENTAL INCOME/LOSS(-)	C				9		N	
06	600	SWIMMING *C*	A						N	
06	526	GUEST FEES - SWIMMING	B						N	0.00

SB PG	ACCT	DESCRIPTION	TYP	CL	ST	CA	CF	TL	SC	MONTHLY
06	699	TOTAL SALES	C				4		N	
06	705	DIRECT EXPENSES	A						N	
06	706	PAYROLL	B						N	0.00
06	730	EMPLOYEE MEALS	B						N	0.00
06	736	LAUNDRY	B						N	0.00
06	740	LICENSE PERMITS AND TAXES DUE	B						N	0.00
06	744	LINEN	B						N	0.00
06	748	MISCELLANEOUS	B						N	0.00
06	766	REPAIRS AND MAINTEANANCE	B						N	0.00
06	770	SUPPLIES	B						N	0.00
06	771	POWER AND LIGHT	B						N	0.00
06	772	TELEPHONE	B						N	0.00
06	799	TOTAL DIRECT EXPENSES	C				4		N	
06	9999	DEPARTMENTAL INCOME/LOSS(-)	C				9		N	
07	600	LOCKER RENTALS *C*	A						N	
07	638	LOCKER RENTALS	B						N	0.00
07	699	TOTAL SALES	C				4		N	
07	705	DIRECT EXPENSES	A						N	
07	706	PAYROLL	B						N	0.00
07	730	EMPLOYEE MEALS	B						N	0.00
07	736	LAUNDRY	B						N	0.00
07	748	MISCELLANEOUS	B						N	0.00
07	766	REPAIRS AND MAINTENANCE	B						N	0.00
07	770	SUPPLIES	B						N	0.00
	771	POWER AND LIGHT	B						N	0.00
07	772	TELEPHONE	B						N	0.00
07	799	TOTAL DIRECT EXPENSES	C				4		N	
07	9999	DEPARTMENTAL INCOME/LOSS(-)	C				9		N	
11	600	MAINTENANCE *C*	A						N	
11	642	MAINTENANCE FEES	B						N	0.00
11	699	TOTAL FEES	C				4		N	
11	705	DIRECT EXPENSES	A						N	
11	930	BLDG. MAINT. INCLUDES SECURITY	B						N	0.00
11	932	ELECTRICITY	B						N	0.00
11	934	ELEVATOR MAINTENANCE	B						N	0.00
11	936	EXTERMINATOR	B						N	0.00
11	938	INSURANCE	B						N	0.00
11	940	LANDSCAPE MAINTENANCE	B						N	0.00
11	942	ELEVATOR MAINTENANCE	B						N	0.00
11	944	PAYROLL MAGMT BOOKK. LEGAL	B						N	0.00
11	946	WATER SEWER AND TRASH	B						N	0.00
11	999	TOTAL DIRECT EXPENSES	C				4		N	
11	9999	INCOME OR LOSS (-)	C				9		N	

TOTAL B RECORDS   375
TOTAL D RECORDS   4

ROCK ISLAND
GOLF AND YACHT CLUB
CORPORATION

STATEMENT OF FINANCIAL CONDITION
31 MARCH 1975
UNAUDITED

ASSETS

CURRENT ASSETS
   PETTY CASH - CLUB $ 6.96
   CASH IN BANK   174,809.31
   ACCOUNTS RECIEVABLE   144,565.05-
   INVENTORY   31,313.00
   PREPAID INSURANCE   19,652.00

   FIRST NATIONAL BANK -

   OTIS NATIONAL BANK
     ESCROW CONDOMINIUM CASH   1,485,047.00
   BANK TRANSFERS   900.00-
   MISC. TRANSFERS - CREDIT CARDS   4,269.17

     TOTAL CURRENT ASSETS $ 1,569,632.39

FIXED ASSETS
  KITCHEN EQUIPMENT $ 102,578.00
  BOATS   6,031.00
  FURNITURE AND FIXTURES   65,931.71
  OFFICE EQUIPMENT   92.56
  BLDG & CONSTRUCTION - CLUB   939,949.00
  BLDG & CONSTRUCTION - COURTS   117,378.00
  LESS ACCUMULATED DEPRECIATION   96,364.52-   1,135,595.75

  LAND UNDER CONDOMINIUM   136,722.00 ← (2A)
  LEASEHOLD   74,659.00 ← (3A)
  BLDG & CONSTRUCTION - CONDO   1,500.00
  LESS ACCUMULATED DEPRECIATION   12,319.48-   63,839.52
                           --------------   --------------

(4A)

    TOTAL FIXED ASSETS   1,336,157.27

OTHER ASSETS
  DEPOSITS   22.51-

    TOTAL OTHER ASSETS   22.51

    TOTAL ASSETS $ 2,905,767.15
                                   ==============

ROCK ISLAND
GOLF AND YACHT CLUB
CORPORATION

STATEMENT OF FINANCIAL CONDITION
31 MARCH 1975
UNAUDITED

LIABILITIES AND EQUITY

CURRENT LIABILITIES
ACCTS PAYABLE - TRADE	$	68,279.00	
ACCTS PAYABLE - OTHERS		61,710.00	
NOTES PAYABLE - OFFICERS		70,748.00	
SALES TAX PAYABLE		2,526.10-	
FICA TAX PAYABLE		752.95	
WITHHOLDING TAX PAYABLE		13,861.45	
CO FICA PAYABLE		3,286.65	
TIPS PAYABLE		4,116.50	
ACCRUED WAGES PAYABLE		5,945.00	
ACCRUED REAL ESTATE PAYABLE		16,471.00	

TOTAL SHORT TERM PAYABLES		$	242,644.45

LONG TERM PAYABLES
ACCRUED INTEREST PAYABLE	9,725.00	
CURR MATR - LONG TERM DEBT	221,650.00	

TOTAL CURRENT LIABILITIES		474,028.46

DEFERRED INCOME /
LONG TERM LIABILITIES

CUSTOMER DEPOSITS -		
NOTES PAYABLE - OFFICERS	10,200.00-	
LOAN FROM PARTNERS - TEMPORARY	9,000.00	
JOHN HANSEN COMPANY	280.01-	
L.D.A. CORPORATION	29.00-	
BCN EQUIPMENT CORPORATION	271.75-	
MARTING EQUIPMENT	94.62-	
FIRST NATIONAL BANK -		
LOAN #0234	2,648,540.00	
LOAN #421124 - FURNITURE	234,288.00	
LOAN #427993 - ELECT. CONSTR	6,298.00	
LOAN #0043 - EQUIPMENT	24,308.00	
DOWN EAST NATIONAL OF BATH	2,642.12-	

TOTAL LONG TERM LIABILITIES		2,908,916.50

TOTAL LIABILITIES		3,382,944.96

ROCK ISLAND
GOLF AND YACHT CLUB
CORPORATION

STATEMENT OF FINANCIAL CONDITION
31 MARCH 1975
UNAUDITED

STOCKHOLDER'S EQUITY
  COMMON STOCK $ 100,000.00
  ADDITIONAL CONSTR. CAPITAL   126,491.00
  RETAINED EARNINGS   606,467.00-
  PROFIT OR LOSS (-)   97,201.81-

     TOTAL STOCKHOLDER'S EQUITY $ 477,177.51

     TOTAL LIABILITIES AND EQUITY $ 2,905,767.15
                                                     (5A)   ===============

ROCK ISLAND
GOLF AND YACHT CLUB
CORPORATION

SCHEDULE SUMMARY
31 MARCH 1975
UNAUDITED

CASH IN BANKS - SUMMARY
   SOUTH BOSTON NATIONAL BANK $ 138,975.69

   FIRST NATIONAL BANK -
     CLUB ACCOUNT   4,002.12

   SOUTH BOSTON NATIONAL BANK -
     PAYROLL ACCOUNT   (1A)   31,799.54

   UNION TRUST NATIONAL BANK
     CREDIT CARD ACCOUNT   31.96

     TOTAL CASH IN BANK $ 174,809.31
                                                         =============

ACCOUNTS RECIEVABLE - SUMMARY
   ACCTS RECEIVABLE - MEMBERS   35,581.27-
   DUES RECEIVABLE   108,982.78-

     TOTAL ACCOUNTS RECEIVABLE $ 144,564.05
                                                          =============

INVENTORY - SUMMARY
   INVENTORY - FOOD   4,764.00
   INVENTORY - BEVERAGES   4,201.00
   INVENTORY - PRO SHOP   22,348.00

     TOTAL INVENTORY $ 31,313.00
                                                         =============

ROCK ISLAND
GOLF AND YACHT CLUB
CORPORATION

SCHEDULE SUMMARY
FOR 3 MONTH PERIOD, ENDED 31 MARCH 1975
UNAUDITED

	CURRENT PERIOD	PERCENT	YEAR TO DATE	PERCENT
GENERAL & ADMIN. EXPENSES				
PAYROLL - EXECUTIVE	$ 1,384.60	2.9	$ 4,153.80	3.
PAYROLL - OFFICE	2,040.00	4.2	6,384.00	5.
PAYROLL - MAINT. & REPAIRS	1,454.27	3.0	5,171.33	4.
ASSOC. DUES	40.00	0.1	40.00	0.
CASUAL LABOR	165.14	0.3	165.14	0.
CLEANING SUPPLIES	474.75	1.0	474.75	0.
EXTERMINATOR	120.00	0.2	120.00	0.
HOUSE PUBLICATIONS	160.16	0.3	210.16	0.
LICENSE PERMITS AND TAXES	53.00	0.1	53.00	0.
MISCELLANEOUS	0.00	0.0	103.43	0.
DISCOUNTS EXPENSES	50.17	0.1	6,395.08	5.
GROUNDS MAINTENANCE	410.00	0.8	855.65	0.
MUSIC CONTRACT	391.95	0.8	1,070.00	1.
POSTAGE	152.23	0.3	743.67	0.
PRINTING AND STATIONERY	0.00	0.0	84.76	0.
POOL CLUB AND CURIOS	0.00	0.0	7.00-	0.
MAINTENANCE AND REPAIRS	918.46	1.9	1,804.81	1.
SUPPLIES	0.00	0.0	1,374.14	1.
TELEPHONE	2.30-	0.0	1,724.04	1.
DUES AND SUBSCRIPTIONS	0.00	0.0	100.00	0.
FREIGHT	0.00	0.0	14.95-	0.
INTEREST EXP. ON LOANS	983.55	2.0	983.55	0.
OFFICE EXPENSE	237.75	0.5	309.98	0.
COMPUTER SERVICE	0.00	0.0	1,406.52	1.
TOTAL GENERAL AND ADMIN.	$ 9,033.73	18.7	$ 33,687.06	31.
SUPPLIES	0.00	0.0	98.73	0.

CREATING A CHART FROM SCRATCH

1. Put <u>PHASE I</u> into the "F" drive.

    Put a <u>formattted</u> disk into the "R" drive.

2. Type   CLEAR   -   EXEC
              LOAD DCF"START" -   EXEC
              RUN   -   EXEC

    This will bring the menu on the screen.

3. DEPRESS SPECIAL FUNTION KEY 05 (gray keys at top of keyboard)

    ## DISK INITIALIZATION

4. Three options will appear K.: A 1 - EXEC

5. Five options will appear choose which ever option you wish
    for this client.   KEY A __   - EXEC

6. It will then as for GENERAL LEDGER ACCOUNTANT # _____ - EXEC
                      "   "   CLIENT #   === - EXEC
                  PAYROLL LEDGER ACCOUNTANT # === - EXEC
                      "   CLIENT #   === - EXEC

    If you choose option 1 it will ask for the second
    General Ledger and Payroll #'S.

    Otherwise it will goback to the menu.

7. Depress Special Function Key 15

8. Depress Special Function Key 01

    ## CLIENT FILE MAINTENANCE

9. Key Accountants # ___ - EXEC
        Client # ___ - EXEC

10. It will then ask whether you are
            1 - creating
            2 - maintaining

         KEY A 1 - EXEC

    It will then ask you to key all the information from
    your Account Maintenance Form (fron and back)
    EXEC after each question.

11. When ENTER -0- TO CONTINUE -0- TO FINISH appears

         KEY A 0 - EXEC

12. It will prompt for:

Enter Branch or Sub Acct # ___ - EXEC

If you answered no to branch or sub accts in control accts.
it will not prompt for this at all, but if you answered
yes and you don't have any just EXEC

Enter Acct. # _____ - EXEC
Enter type of Acct. __ - EXEC

It then will ask whether you entered it correctly
enter a Y or N.

If you entered an A for type of Acct. go to Step 13.
                  B for type of Acct. go to Step 14.
                  C for type of Acct. go to Step 15.
                  D for type of Acct. go to Step 16.

Continue this until you have keyed all the Accts. in.

13. TYPE "A"

ENTER Y OR N FOR CENTERED DESCRIPTION ___ - EXEC

ENTER Y OR N FOR PAGE OVERFLOW ___ - EXEC

ENTER Y OR N FOR SCHEDULE ACCOUNT ___ - EXEC

ENTER "A" ACCOUNT DESCRIPTION _____ - EXEC

It then will ask if all this was keyed in correctly and
give you the opportunity to correct it.
ENTER NUMBER TO BE CHANGED OR 0 IF NO CHANGES ___ - EXEC

ENTER -0- TO CONTINUE -9- TO FINISH 0 - EXEC

GO TO STEP 12

14. TYPE "B"

ENTER Y OR N FOR COLUMN A _____ - EXEC
If you entered a Y
ENTER 1 OR 2 FOR COLUMN A _____ - EXEC
ELSE
If you answered Yes to Cash Flow it will prompt with

ENTER A C - CASH ACCOUNT
       D - DEPRECIATION
       A - AMORTIZATION
       N - OTHER

KEY A ___ - EXEC

ENTER Y OR N FOR CASH FLOW _____ - EXEC

ENTER Y OR N FOR SCHEDULE ACCOUNT ____ - EXEC
ENTER "B" ACCOUNT DESCRIPTION _____ - EXEC

Again it will give you chance to correct
ENTER NUMBER TO BE CHANGED OR O IF NO CHANGES __ - EXEC

ENTER Y OR N TO ZERO OUT CURRENT AND PRIOR YEAR FIELDS?

WE usually suggest than you answer Yes to this and
go thru Journal Audit List and put your opening balances
rather than answering no and puting them at this time
because you will have no audit trail if you put the
money at this point.

            key a Y - EXEC

ENTER -O- TO CONTINUE OR -9- IF FINISHED ____ EXEC

GO TO STEP 12

15 TYPE "C"

ENTER TOTAL LEVEL 1 thru 9 ____ - EXEC
ENTER "C" ACCOUNT DESCRIPTION _____ - EXEC

ENTER NUMBER TO BE CHANGED OR O IF NO CHANGES ___ - EXEC

ENTER -O- TO CONTINUE OR -9- IF FINISHED ___ - EXEC

If you are fininshed and you key a 9 the machine
will automatically go back to the menu and you
should go to STEP 17.   ELSE

GO TO STEP 12

16 TYPE "D"

ENTER Y OR N FOR COLUMN A ____ - EXEC
ENTER A 1 or 2 FOR COLUMN A ____ - EXEC
ENTER "D" ACCOUNT DESCRIPTION _____ - EXEC

ENTER NUMBER TO BE CHANGED OR O IF NO CHANGES __ - EXEC

ENTER -O- TO CONTINUE OR -9- TO FINISH ___ - EXEC

GO TO STEP 12

17   Depress Special Function Key 15

      Depress Special Function Key 03

PAYROLL FILE MAINTENANCE

           ENTER ACCOUNTANT # _____ - EXEC
           ENTER CLIENT #   _____ - EXEC

           ENTER A 1 - TO CREATE
                   2 - TO MAINTAINE

                 KEY A 1 - EXEC

It will prompt for the Info on your Payroll File Maintenance
Form (front and back).

             FICA should be keyed in as 15300 - EXEC
             State should be keyed in as 4200 - EXEC
        Enter -0- to continue -9- if finished key a 0 - EXEC
        ENTER EMPLY # _____ - EXEC

        And all Information pertaining to this Employee
        EXEC after each prompt.

        You should key EMPLOYEES in numerical order.

        Enter a 0 to continue or a -9- to finish

        when you are finished and you key a 9 the machine will
        go back to the menu.

18   Depress Special Function Key 15
      Depress Special Function Key 02

           PRINT CHART OF ACCOUNTS

           Check the chart for errors and then if their are
           none you can go to process an account section.

                       ELSE

           go to Step 7 and correct any errors you may have had.

SET UP CHART OF ACCOUNTS AND PAYROLL MASTERFILE

Section Overview

This section shows how to set up a Client Diskette using the "Master" Chart of Accounts Diskette (supplied by Cash System Specialist). The "Master" is copied to a new (unused) Diskette.
The new copy is customized by:

1. Assigning new and unique Accountant and Client Numbers to identify the diskette,

2. Modifying the chart of accounts to conform to the individual Clients' Chart of Accounts (accounts are added, deleted, etc.)

When section I has been completed, we will be ready to process the Client's Account.

Set up Client Chart of Accounts

Part 1 - Disk Initialization

Preliminary Analysis:

You should go through the following steps before you sit down at the computer:

1. Determine the approximate number of accounts that will be in your client's General Ledger. Decide whether or not he will be using a Payroll Masterfile (necessary if he will be producing 941A's and W-2's). Select the appropriate "Master" chart of accounts from those outlined below:

    CLIENT MASTER - OPTION 1: 2 CLIENTS PER DISK (250 EACH ACCOUNTS PER G/L FILE - MAXIMUM) WITH 2 PAYROLL FILE (50 EMPLOYEES EACH - MAXIMUM)

    CLIENT MASTER - OPTION 2: 1 CLIENT PER DISK (500 ACCOUNTS IN G/L FILE - MAXIMUM) WITH 1 PAYROLL FILE (50 EMPLOYEES EACH - MAXIMUM)

    CLIENT MASTER - OPTION 3: 1 CLIENT PER DISK (250 ACCOUNTS IN G/L FILE - MAXIMUM) WITH 1 PAYROLL FILE (300 EMPLOYEES MAXIMUM)

    CLIENT MASTER - OPTION 4: 1 CLIENT PER FILE (700 ACCOUNTS IN FILE) - G/L ONLY

2. Fill in the Account Maintenance and, if applicable, the Payroll Maintenance worksheets. Fill out the worksheet(s) with your client's information. (Examples of these forms are shown in Division C).

3. Select a printed copy of the "Master Chart of Accounts" and write-in the changes you wish to make for this client such as:

    a. Changing amount descriptions.
    b. Adding and deleting accounts.
    c. Changes to basic control information

Computer Operations:

Note: If you have chosen a 2 client per disk configuration, and you are adding the second client to a previously set up client disk, then skip to step 16.

1. Place the "Master" Disk in the "F" Drive and a new, unused Client Disk in the "R" Drive.

2. CLEAR EXEC

    Key: MOVE F R EXEC
    Wait until the light flashing on the Disk unit has stopped and a (:)

has appeared on the CRT. This indicates that the copy of the "Master" has been completed.

3. Remove "master" from "F" Drive, Place PHASE I (Program Disk) in "F" Drive.

4. Key: LOAD DCF "START" EXEC
    RUN EXEC

5. The menu will appear on the CRT.
    Press Function Key 05 (Disk Initialization).

6. ****INITIALIZATION OPTIONS****
    01 PREPARE CLIENT FILE(S)
    02 ACTIVATE UNUSED CLIENT'S FILE
    03 REUSE 1 OF 2 CLIENTS FILE
    ENTER NUMBER OF OPTION TO BE SELECTED
    Key: 3 EXEC

7. Computer will prompt:
    ****CLIENTS' FILE OPTIONS****
    1 - 2   CLIENTS PER DISK
            *** G/L - TO 250 ACCTS. IN CHART
            *** PAYROLL - 50 EMPLOYEES
    2 - 1   CLIENT PER DISK (LARGE PAYROLL)
            *** G/L - TO 250 ACCTS. IN CHART
            *** PAYROLL - 235 EMPLOYEES
    3 - 1   CLIENT PER DISK (LARGE CHART OF ACCTS)
            *** G/L - TO 500 ACCTS IN CHART
            *** PAYROLL - TO 50 EMPLOYEES
    4 - 1   CLIENT PER DISK
            *** G/L --ONLY-- TO 700 ACCTS. IN CHART
    5 - 1   CLIENT PER DISK
            *** PAYROLL--ONLY-- TO 360 EMPLOYEES

8. Key:___ (01 to 05 depending upon Preliminary Analysis step 1) EXEC.

9. Computer will prompt:
    ****ACCOUNTS ON DISK****
    01 GENERAL LEDGER 001 998
    02 PAYROLL LEDGER 001 998
    03 GENERAL LEDGER 001 999
    04 PAYROLL LEDGER 001 999
    Key: 1 EXEC

10. Computer will prompt for Accountant's and Client's number.
    Key: (Accountant #) _ _ _ EXEC
    Key: (Client #) _ _ _ EXEC

11. Computer will change the General Ledger accountant and client number
    to the unique account and client number you have selected. Return of
    menu to CRT indicates job has successfully completed.

12. If you have planned to create a Payroll Masterfile for this client, you
    would complete steps 13 through 16. If no Payroll is planned at this
    time, go on to PART II.

13. Press Function Key 00 then Function Key 05 (Disk initialization).

14. Computer will prompt

```
****ACCOUNTS ON DISK****
01 GENERAL LEDGER 003 128        (your changes, step 9)
02 PAYROLL LEDGER 001 998        (you will now change)
03 GENERAL LEDGER 001 999
04 GENERAL LEDGER 001 999
Key:   2 EXEC
```

15. Computer will prompt for Accountant's and Client's Number. Assuming
    we have chosen 003 as Accountants Number and 128 as Client's Number,
    we would use them again for our client's payroll masterfile.
    Key: (Accountant #) 0 0 3 EXEC
    Key: (Client #) 1 2 8 EXEC

16. Return of menu to CRT indicates job has been successfully completed.
    You are finished with PART I. Go on to PART II.

17. When you are initializing the second client on a Diskette set up for
    two clients (you have already set up the first client) you should
    complete steps 18 through 21.

18. Press Function Key 05 (Disk Initialization).
    Computer will prompt as shown in step 7.
    Key: 1 EXEC

19. Computer will prompt:
    ```
    ****ACCOUNTS ON DISK****
    01 GENERAL LEDGER 001 132        This is First Client (previously set up).
    02 PAYROLL LEDGER 001 132
    03 GENERAL LEDGER 001 999        These are files you wish to initialize
    04 PAYROLL LEDGER 001 999        with your new Client Number.
    Key:   3 EXEC
    ```

20. Computer will prompt for Accountant's and Client's Number.
    Key (Accountant #) _ _ _ EXEC
    Key (Client #) _ _ _ EXEC

21. Return of menu to CRT indicates job has successfully completed. If you
    wish to initialize the Payroll Masterfile for this Client complete
    steps 18 through 20 (Key 4 EXEC in step 18). Go on to PART II to set
    up your client's Chart of Accounts.

SET UP CLIENT CHART OF ACCOUNTS

PART II - MODIFY CLIENT CHART OF ACCOUNTS

In PART I of this Section we accomplished the following:

1. Created a new client diskette by copying (MOVE F R) a "master" chart cf accounts to a new Diskette.

2. "Initialized" that Client Diskette with new Accountant and Client Numbers.

Part II involves the actual "changing of information' within the Chart of Accounts to make it consistent with the information which you have filled in on th "Accountant Maintenance" (and "Payroll Maintenance" if applicable) form(s). Right now, the information contained on your Client Diskette is identical to that contained on the "master" Diskette with the exception that you have changed the Accountant and Client Number.

If you are not familiar with how the CASH Chart of Accounts is set up, you should review the Section titled "CASH Chart of Accounts" in Division C.

First put Phase I disk into the 'F' Drive.

Second, put the Client disk into 'R' Drive.

        LOAD DCF "START" EXEC
        RUN EXEC

The Phase I Menu will appear.

                    ----------START----------

                    YOUR NAME, ACCOUNTANT

                         * PHASE I *

        ** *** ** * *** ** ** *** *** *** *** ** *** *** # *** ** ** *** ** *** *** ** ** ****

                          FUNCTION KEYS

            FUNCTION KEY 00 .... START
            FUNCTION KEY 01 .... CLIENT FILE MAINT.
            FUNCTION KEY 02 .... PRINT CHART OF ACCOUNTS
            FUNCTION KEY 03 .... PAYROLL FILE MAINT.
            FUNCTION KEY 04 .... WORKING TRIAL BALANCE
            FUNCTION KEY 05 .... DISK INITIALIZATION

Key Function Key 01.

_ _ _ Key; (Accountant's #) _ _ _ EXEC
_ _ _ Key; (Client's #) _ _ _ EXEC

Computer will prompt:

        Enter -1- to create new master.
              -2- to maintain old master.

Key -2- EXEC

Enter Y or N to change Clients information or Control Accounts.

If you noticed you keyed a wrong answer or you want to change any information
enter Y. - go to Step 1.
        N. - go to step 8.

Step 1 Control Accounts - Basic Client Information

It will prompt with information and you may change any or all of it.

                                    01 CLIENT NAME =

                                    02 CLIENT STREET ADDRESS =

                                    03 CLIENT CITY - STATE =

Enter # to be changed   04 CLIENT ZIPCODE =

using the input sheet
and comparing it with
CRT screen; change
anything that is incorrect.

05 1ST MONTH FISCAL YEAR =

06 FISCAL YEAR =

07 TYPE OF BUSINESS =

ENTER NUMBER TO BE CHANGED OR -0- IF NO
CHANGES

        or

Enter -0- if no changes (and it will continue to prompt until there is no
more information)

        Enter -0- to continue - go to Step 2.
              -9- if finished - go to Step 8.

Step 2. Payroll Control Accounts

Enter Y or N
      Y - Change Payroll Accts.

Prompts with information

01 ACCOUNTANT NUMBER =

02 CLIENT NUMBER =

03 CLIENT NAME =

04 CLIENT STREET ADDRESS =

        ENTER # to be changed

05 CLIENT CITY, STATE =

06 ZIPCODE =

07 FEDERAL I.D. =

08 STATE I.D. =

09 OTHER INCOME TITLE =

10 DEDUCTION NO. 1 TITLE =

11 DEDUCTION NO. 2 TITLE =

12 DEDUCTION NO. 3 TITLE =

13 FICA LIMIT =

14 STATE LIMIT =

15 RESTAURANT CODE =

ENTER NUMBER OF ITEM TO BE CHANGED OR -0-
IF NO CHANGES

    Enter -0- if no changes
        (It will continue to prompt with information until there is no
        more.)

N - Enter -0- to continue - go to Step 3.
        -9- finish - go to Step 8.

Part B   Changing an Account Already on the File

It will prompt with information pertaining to that account # you entered.

                              "A" ACCOUNT - CREATE OR MAINTAIN

                              01 A ACCOUNT DESCRIPTION =

                              02 SCHEDULED ACCOUNT =

Enter #'s to change   03 NEW PAGE =
Enter -0- if no changes.
                              04 CENTERED DESCRIPTION =

                              ENTER NUMBER OF ITEM TO BE CHANGED OR -0- IF
                              NO CHANGES

It will continue tc prompt with information for that account.

        Enter #'s to be changed.
        Enter -0- if no changes.

After you have seen or changed all information for that account

        Enter -0- to continue Go to Step 3.
              -9- to finish   Go to Step 8.

Step 3.

        Enter Branch or Sub Account?
        Enter Acct. # (to be changed or inserted)?
        Enter type of acct?
        Title -A- Go to Step 4
        Money -B- Go to Step 5
        Total -C- Go to Step 6
Subschedule -D- Go to Step 7
     Delete -X- Go to Step 8

It will ask if it is correct Y or N.

Step 4.   A account

Part A   Adding a new account

        Enter Y or N for Centered description
        (This will center title on financial statements).

        Enter Y or N for Page Overflow
        (This will put information on new page.)

    .   Enter A description.
        Chance to correct.

        Enter # to be changed or -0- if no change.

        Enter -0- to continue Go to Step 3.
              -9- to finish   Go to Step 8.

Step 5.   B Account

Part A.   To Add a -B- Account

        Enter Y or N if Column A
        Enter Monthly Journal Entry?
        (if at this time you don't want to use J/E, enter a -0-)

        Enter B Description.
        Chance to Correct.

Do you want to zero out current & prior year fields? Y or N.

        Enter -0- to continue Go to Step 3.
              -9- to finish   Go to Step 8.

Part B.   Change a B Account

Gives you the chance to change information in groups of 7 lines.

                              "B" ACCOUNTS - CREATE OR MAINTAIN

Enter #'s 1 through 7 to change   01 "B" ACCOUNT DESCRIPTION =
        -0- if no changes.
                                  02 MONTHLY J/E =

                                  03 SCHEDULED ACCOUNT =

                                  04 CASH FLOW ITEM =

                                  05 CASH ACCOUNT =

                                  06 COLUMN "A" 1 OR 2 =

                                  07 COLUMN "A" =

                                  ENTER # OF ITEM TO BE CHANGED OR -0- IF NO
                                  CHANGES 1-7 OR 0

It will continue to prompt with information pertaining to that 'B' account.

        Enter -0- to continue Go to Step 3.
              -9- to finish   Go to Step 8.

Step 6.   C Account

Part A.   To Add a C Account

        Enter 1 through 9 Total Level?

        Enter C Description.

        Chance to correct.

        Enter -0- to continue Go to Step 3.
              -9- to finish   Go to Step 8.

Part B.   Change C Account

It will prompt with information pertaining to the C account.

```
    Enter -#- to be changed.       "C" ACCOUNTS - CREATE OR MAINTAIN
          -0- if no changes.
                                   01  "C" ACCOUNT DESCRIPTION =

                                   02  SCHEDULED ACCOUNT =

                                   03  TOTAL LEVEL =

                                   ENTER NUMBER OF ITEMS TO BE CHANGED OR
                                   -0- IF NO CHANGES.


    Enter -0- to continue  Go to Step 3.
          -9- if finished  Go to Step 8.
```

Step 7. D Account

Part A. Add D Account

Enter Y or N for Column A

Enter D Description.

Chance to correct.

```
    Enter -0- to continue  Go to Step 3.
          -9- to finish    Go to Step 8.
```

Part B. Change a D Account

It will prompt with 'D' information.

```
                                   "D" ACCOUNTS - CREATE OR MAINTAIN

                                   01  "D" ACCOUNT DESCRIPTION =

    Enter # to be changed or       02  SUBTOTAL =
          -0-if no changes.
                                   03  COLUMN "A" =

                                   ENTER NUMBER OF ITEM TO BE CHANGED OR
                                   -0- IF NO CHANGES


    Enter -0- to continue  Go to Step 3.
          -9- to finish    Go to Step 8.
```

Step 7A. X Account (Deletes)

After you say Yes on step 3, the account is now deleted and it will prompt

```
    Enter -0- to continue  Go to Step 3
          -9- to finish    Gc to Step 8
```

Step 8. -9- Finish.

At this point the system is copying the information onto your client's disk.
The Menu will appear

```
****************************************************************
                        FUNCTION KEYS

        FUNCTION KEY 00 .......... START
        FUNCTION KEY 01 ENANCEENANCEENANCEENANCEENANCEENANCEENANCEENANCEENANCEE
        FUNCTION KEY 02 .......... PRINT CHART OF ACCOUNTS
        FUNCTION KEY 03 .......... PAYROLL FILE MAINTENANCE
        FUNCTION KEY 04 .......... WORKING TRIAL BALANCE
        FUNCTION KEY 05 .......... DISK INITIALIZATION
```

Again, it is good practice to Print out Chart of Accounts and edit it for
errors.

To do this you simply Key Function Key #2

It will prompt for

    Are you using

    -1- high speed printer
    -2- output writer
    Enter a 1 or 2.

    Enter Accountants #_____
    Enter Clients #_____

    Enter date of report (Form MM/DD/YY)
    Is date correct Y or N.

Then check to see if printer is ready?

It will print complete chart of accounts.

Menu will appear

                        * PHASE I *

```
****************************************************************
                        FUNCTION KEYS


        FUNCTION KEY 00 .......... START
        FUNCTION KEY 01 .......... CLIENT FILE MAINTENANCE
        FUNCTION KEY 02 .......... PRINT CHART OF ACCOUNTS
        FUNCTION KEY 03 .......... PAYROLL FILE MAINTENANCE
        FUNCTION KEY 04 .......... WORKING TRIAL BALANCE
        FUNCTION KEY 05 .......... DISK INITIALIZATION
```

Section Overview

This section describes how Journal Entries are input to the computer. Journal Entries can be "keyed in" from the console as soon as the Client Diskette has been set up. A summary report of the Journal Entries called the Journal Audit List is produced. When you have finished the current batch of Journal Entries, the next step will be to sort the Journal Entries and post them to the General Ledger

JOURNAL ENTRY INPUT FEATURES OF CASH

The unique design features of CASH insure....

. Speed

. Accuracy

. Ease of Operation

. Ability to Expand Input Capability

SPEED OF INPUT

System has been designed to facilitate rapid entry of data. The
Console Operator is alerted to input errors by an auditory
signal, eliminating the need to reference the CRT Screen during
most input operations. Likewise, the use of the unique CASH
KEYPAD, set up to operate like an addpunch or adding machine,
keeps operator attention focused on Source Documents 90% of the
time.

ACCURACY

Input accuracy is enhanced by extensive editing of Journal
Entries as they are input. Account, Subaccount and Branch
Numbers are checked to be in the proper range for each entry.
Hash totals for account number are provided at the end of each
batch. Batches of input may not be closed unless they are in
balance. A "Journal Audit List" (report) is printed as
transactions are input.

EASE OF OPERATION

The input of Journal Entries has been kept as simple and easy to
learn as possible. An Operator familiar with an addpunch machine
should be capable of running in fifteen to twenty minutes.
Others will thoroughly understand the input operation in less
than forty-five minutes.

ABILITY TO EXPAND INPUT CAPABILITY

All the operator "input" operations may be moved from the CASH Computer to a separate "Work Station" with the purchase of the PRE-CASH SYSTEM. As the keying in of Journal Entries will consume 60% to 70% of all computer time, the addition of a Work Station can increase your overall capacity significantly by eliminating this function from your main computer completely.

HOW INPUT TO COMPUTER WORKS

The numeric keypad located on the right of the Computer Keyboard is modified to look like the diagram below.

```
┌──────┐ ┌───┐ ┌───┐ ┌──────┐
│ ARC  │ │III│ │ II│ │ DAY  │
│PRINT │ └───┘ └───┘ └──────┘
└──────┘
┌──────┐ ┌───┐ ┌───┐ ┌──────┐
│  7   │ │ 8 │ │ 9 │ │ SUB  │
└──────┘ └───┘ └───┘ │TOTAL │
                     └──────┘
┌──────┐ ┌───┐ ┌───┐ ┌──────┐
│  4   │ │ 5 │ │ 6 │ │  —   │
└──────┘ └───┘ └───┘ └──────┘
┌──────┐ ┌───┐ ┌───┐ ┌──────┐
│  1   │ │ 2 │ │ 3 │ │  +   │
└──────┘ └───┘ └───┘ └──────┘
┌──────┐ ┌───┐ ┌───┐ ┌──────┐
│  0   │ │ALPHA│ │ I │ │RETURN│
└──────┘ └───┘ └───┘ │ EXEC │
                     └──────┘
```
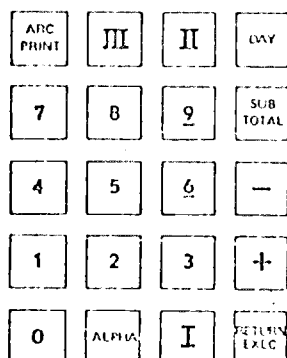
CASH KEYBOARD

Unique CASH Input Pad

SPECIAL KEYS ON KEYPAD

The special keys on the Keypad are:

1. III - called the "non-add 3" key - is used to begin each batch of input (CASH USES "batch" and "source journal" interchangably). The following information is input in conjunction with the non-add 3 key:

   a. Accountant Number.

   b. Client Number.

   c. Month you wish to post to (for all following J/E's).

   d. Current Fiscal Year.

   e. Batch Number (you may use numbers 1 to 9).

2. $\boxed{11}$ - called the "non-add 2" key - is used for input of check (or other reference number) and employee number (if transaction is a payroll transaction).

3. $\boxed{1}$ - called the "non-add 1" key - is used for input of account number , (also subaccount or branch number if applicable).

4. $\boxed{DAY}$ - is used to identify the day for all following transactions.

5. $\boxed{-}$ the "credit" key or $\boxed{+}$ the "debit" key is depressed after entering the amount you wish posted for a particular entry.

6. $\boxed{DESC}$ - is used to enter up to 25 positions of alpha description (which will be printed on the Journal Audit List and Detail General Ledger).

7. $\boxed{SUB}$ - is used to obtain total debits, total credits and hash total for account number for current batch.

JOURNAL AUDIT LIST REPORT

The Journal Audit List is produced while you are keying in Journal Entries. Should you have an "out of balance" condition at the end of a batch of input, the report should be reviewed to spot input errors. Each time you begin a new batch, batch totals for the previous batch are printed and the Journal Audit List continues on a new page.

DETAILED INFORMATION ON SPECIAL FEATURES ON CASH INPUT

. Hierarchy of Memory

. Editing for Account Number

. Editing for Valid Client and Client Month and Year

. Payroll totals on Journal Audit List

. Calculation of "Net Amount"

. Automatic Increment of Reference Number

. Repeating Descriptions

. Restart - Continue Feature

HIERARCHY OF MEMORY

The CASH System has been designed to eliminate the need to input redundant information when that information does not change from one entry to the next. In other words, the computer keeps the last transaction's III II I DAY in memory for the transaction currently being processed. Suppose, for example, that you accidentally key in an incorrect dollar amount. All you need to do is to back out the incorrect amount (using opposite sign) then key in the correct figure. There is no need to use the III II or I keys.

The Computer Memory works in a hierarchy shown below:

      III   Posting Month & Batch Number.

      DAY   Day (two positions - optional).

      II   Employee #. & Reference #.

      DESC   25 Position Description (optional).

      I   Subaccount/Branch & Account .

The System will "remember" all the information from your last transaction. However, whenever you change one of the items above, you must also re-key those items below it on the list. For a Payroll Transaction for J. Smith, the Check Number and Description would not be changed as you are posting to FICA, FWT and various deductions. Thus you would only need to key account number then amount for each of the entries. If your next entry involved another employee, you would be changing the II (employee # and reference #) which would require a new DESC (description) as well as I (account number).

EDITING FOR ACCOUNT NUMBER

Each account number is checked against the highest Account Number you said would be valid when you created the Client's Chart of Accounts. Should you accidentally enter number higher than the highest account number specified, an auditory signal will sound to indicate the error. For payroll transactions (when you have used employee # with the II key) account number would be checked with the gross, tax and deduction accounts you specified in the Clients Chart of Accounts. Failing to find the account number there, an asterisk (*) will be placed next to the entry on the Journal Audit List.
?

EDITING FOR VALID CLIENT AND FISCAL MONTH AND YEAR

Whenever you key in client number fiscal month and year (using the [III] key) the computer checks to see that you are using the correct client number and that the date you are using falls within the client's current fiscal year. You are not allowed to post to the Month of June 1976 if the current fiscal year for your client begins in June 1975.

PAYROLL TOTALS ON JOURNAL AUDIT LIST

Totals for Gross, Tax and Deduction Accounts are summarized when you indicate you are ending all batches of input for a client. These totals are summarized on the end of the Journal Audit List Report.

CALCULATION OF "NET AMOUNT" FOR PAYROLL CHECKS

CASH has been designed to display "net amount" on the CRT Screen for all entries that fall under on check number. This feature is particularly valuable when keying-in payroll transactions.

AUTOMATIC INCREMENT OF REFERENCE NUMBER

Recognizing the fact that reference numbers will be in close sequence in many instances, the system will automatically add one to the previous reference number if you skip input of reference number and simply depress [II] key.

REPEATING DESCRIPTIONS

Alpha Description (keyed with the [DESC] key) will continue automatically from one transaction to the next until you key in the next [II] (reference number). This feature is useful for payroll transactions or, say, when you wish to identify all transactions as "INITIAL TRIAL BALANCE". Detail that is keyed in with your journal entries is carried through to the Detail General Ledger Report.

RESTART - CONTINUE FEATURE

The input of Journal Entries to the computer is the most time consuming operation on the computer. It is likely that you may wish to discontinue input for a client and then return later to finish the input operation. The CASH System has this facility.

To "discontinue" input:

1. Subtotal.

2. Enter one transaction to a dummy (invalid) account to "balance" the current batch.

3. End the batch in the normal fashion (9999 |III|).

4. Remove Phase II and Client Disk.

NOTE: Journal Entries are temporarily stored on Phase II Disk. This disk should not be used for input of other client J/E.

Later....

To continue input:

1. Mount Phase II and Client Disks, select Journal Audit List.

2. Reply "yes" to question: "Do you wish to continue J/E?" Then supply last sequence number of last Journal Audit List.

3. Enter the same non-add |III| information as you were using in last batch (including |DAY|).

4. Enter beginning transaction to reverse transaction in item 2 of "discontinue input" (above).

5. Continue input of Journal Entries.

NOTE: It is unlikely that you will exceed the maximum number of maximum number of Journal Entries that can be handled by the System at one time. However, as a point of reference, the maximum number of Journal Entries that can be stored without posting is 1,200.

The input features of CASH have been developed and refined around our customers' needs. Each feature mentioned above is justified by heavy customer usage. The major considerations in the design of CASH Journal Entry are 1) Speed, 2) Accuracy and 3) Ease of Operation.

Journal Audit List

PART I

This section is devoted to explaining how to key in various transactions into
he system.

1.   You use Phase II disk, put it into drive 'F'.   Put Clients Disk into
      drive 'R'.

2.   CLEAR.   EXEC.

      Key LOAD DCF "START" EXEC

      Key RUN EXEC.

he Phase II menu will appear:

                      --------START--------

                      YOUR NAME, ACCOUNTANT

                          * PHASE II *

    ****

                          FUNCTION KEYS

         FUNCTION KEY 00 .... START
         FUNCTION KEY 01 .... JOURNAL AUDIT LIST
         FUNCTION KEY 02 .... SORT
         FUNCTION KEY 03 .... DETAILED GENERAL LEDGER
         FUNCTION KEY 04 .... FINANCIAL STATEMENTS
         FUNCTION KEY 05 .... PAYROLL COMPENSATION REPORT

ey Function Key 01 EXEC.

2.   Computer will prompt:

      Are you using the

      -1- High Speed printer.
      -2- Output Writer (typewriter).

      Key 1 EXEC

3.   Computer will prompt:

      Is this a continuation of J/E?

Note: The system has been designed so that you can interrupt the input of
J/E's, and return later to continue keying J/E's.

The computer will now ask you if you wish to continue inputting J/E's for a
client for whom you already had keyed some J/E. If you are keying J/E for a
lient for the first time, reply N to the message; "Is this a continuation
f J/E?" If you are adding additional entries after keying interrupted -

then reply Y.

PART II (input transactions)

STEP 1. N-ADD III (identifies a new batch and you only need 1 per batch.)

It expects three digit accountant #
three digit client #
two digit month
one digit year
one digit batch #

Prompt = Enter N-ADD III = ? 00110010161 III EXEC.

Prompt = N-ADD III 001/100/01/6/1
?

Go to Step 2

STEP 2.   N-ADD II (This key is used to identify the source document with
your transaction. For non payroll transactions, key up to 5 digit
check or other reference number. For payroll transaction, key a 1
to 4 digit employee number then 5 position check or reference
number. A reference number must be 5 positions when employee
numbers are being used. Add leading zeros if necessary.

Key (employee # and reference #) _ _ _ _ _ _ _ II EXEC.

STEP 3.   N-ADD I (This key is used to identify the branch or subaccount
(2 digits) and a 5 digit account number. When subaccount or branch
is used, account number must be 5 positions. If no subaccount or
branch key account number as a 1 to 5 position number.

Key (subacct/branch # and acct #)
(optional) _ _ _ _ _ _ _ I EXEC.

STEP 4. DAY of Transaction

Key (day - e.g., 31st is 31) DAY EXEC.

STEP 5. Description (optional)

This is just a description of the entry itself (up to 25 characters).

ALPHA EXEC.

Computer will prompt with:

Description?
Key (Description - 25 positions) EXEC.

STEP 6. Amount + or - used just for the money to be entered.

Key (amount + or -) EXEC.

Now if you want to continue entering for same batch go to Step 2.

6a. If you are through entering a batch and you want to start a new batch
If you are through entering journal/E for this session

Key SUB   EXEC to see if the batch is in balance.
    TOTAL

If at this time the batch is not in balance go to Journal Audit List on the printer and find the entries that may be wrong.

Make correcting entries and take a subtotal again to see if you have found all errors.

Then go to Step 1.

6b. If you are through entering J/E for this session

Key SUB   EXEC.
     TOTAL

Check to see if batch is in balance. If it is not check the Journal Audit List on the printer and find the entry or entries that are incorrect; make correcting entries; take another subtotal to see if you have found all errors, then

    Key 9999 III EXEC.

This will close the batch and go back to the menu.

Client File Backup Procedure

What is "Client File Backup?"

Client File Backup is simply the maintaining of a "backup copy" of your
Client Diskettes. A copy of your Client's Files can be made by following the
procedure below:

1.   CLEAR EXEC.

2.   Place the Client Diskette that you wish to be copied (the "original")
      in the "F" Drive. Place the Diskettte that you wish to have your client
      "copied to" in the "R" Drive.

3.   Key MOVE F R EXEC.
      The computer will now begin to copy the information from the Diskette
      in the "F" Drive to the Diskette in the "R" Drive when the Read/Write
      lights on the Diskette Drives stop flashing and a (:) appears on the
      CRT, the copy operation is finished. The Diskettes may now be removed
      from their Drives.

Why is File Backup Important?

File Backup is essential because it is the only means that you have of
avoiding lengthy restoration of a client file should an operator make an
error or should you lose power while you are updating a file. While the
chances that you will need to use the backup copy are relatively small, the
cost to you in man hours and computer time should you need that backup is
substantial.

What are The Costs Involved in Client File Backup?

The "cost" of File Backup is measured in terms of time used for the copy
operation on the computer and in terms of Diskettes that are tied up as
backup files. The copy operation itself will take approximately two and a
half minutes. The number of Diskettes that are used to hold backup files will
depend on how you run your computer operation and when you choose to backup
your client files.

When Should The Client File Backup be Done?

A Client's Files - his Diskette - should be backed up just before it is
updated. This means that some time before you post transactions to the General
Ledger and Payroll Masterfile you should back up the Client's File. You
have probably noticed the red tabs on the Section dividers in Division A. We
recommend that you organize your data processing so that you process a given
client from the first red tab through the second one "non-stop". In other
words you should key in your Journal Entries, sort and then post them to the
General Ledger (and Payroll Masterfile, if applicable) as an uninterrupted
operation on the computer. If you follow this scheme, a good time to back up
your client file would be just before you key in your Journal Entries.
You might also consider backing up a client file before you make changes
through Client file Maintenance to the Chart of Accounts.

How Many Diskettes Will Be Tied Up as Backup Files

e recommend that you keep one   File Backup for each of your client
diskettes.
When you are satisfied with the results of your latest posting
(by reviewing the Detail General Ledger Report or by running a Working Trial
Balance) you can "release" the Diskette for reuse as soon as you are sure that
your current posting operation has been successful.

How Many Times May a Diskette be Reused?

Diskettes may be reused indefinitely. One large computer manufacturer has
quoted the figure 50,000 times. While we would be inclined to be less
optimistic we doubt that you will encounter difficulty in the near future.

Are There Other Times That Should You be Concerned With Backing up a Diskette?

You should maintain, at all times, a backup of your Phase I, Phase II and
Phase III Diskettes. As you may have guessed already, you can make copies of
your "program Diskettes" with the same MOVE FR EXEC that you use for backing
up your client Diskettes. Whenever you receive program updates (a new PHASE I,
II or III Diskette) you should make up a backup of each new Diskette. Then,
should a serious error occur, you will not have your processing delayed while we
get a replacement Phase I, II or III to you.

A word of caution is in order here. When you do the MOVE FR EXEC you copy
whatever is on the Diskette Drive "F" to Diskette Drive "R". Whatever was
on the Diskette in the "R" Drive before you press EXEC is "gone" once you
push that button. The MOVE FR will copy over whatever is on the "R" Diskette.

The PHASE I, II and PHASE III Diskettes are the property of Wang Laboratories,
Inc. and are licensed for your exclusive use at the installation designated
in your contract. The information on these Diskettes is traceable and you
should exercise the same caution in protecting this material from authorized
use as you use in protecting the confidentiality of your client's information.

EDIT JOURNAL AUDIT LIST

1. Depress Special Function Key 15

2. Depress Special Function Key 02

    ## EDIT JOURNAL AUDIT

3. Machine will print LOAD ACCOUNT TABLE

4. ARE YOUR USING

                    -1- high speed printer

                    -2- output writer

             KEY A 1 - EXEC

5. Machine will print VALIDATING ACCOUNTS

6. IF YOU HAVE ANY INVALID ACCOUNTS OR EMPLOYEE NUMBERS
    THEY WILL APPEAR ON THE PRINTER IN THE FORM OF A WORKSHEET
    IF YOU KEYED THE AMOUNT AS A DEBIT THE MACHINE WILL REVERSE
    THE ENTRY ON THE PRINTER MAKING THE INVALID TRANSACTION A
    CREDIT AND GIVING YOU A BLANK DEBIT LINE TO MAKE YOUR
    CORRECTION.

7. IF YOU HAD ANY ERRORS GO BACK TO JOURNAL AUDIT LIST AND
    REOPEN THE BATCH SAYING YES TO CONTINUATION QUESTION.
    AND MAKING THE REVERSING ENTRIES PER ERROR LOG.

    IF YOU HAD NO ERRORS GO TO NEXT SECTION IN THIS MANUAL.

*** NOTE THIS PROGRAM SHOULD BE RUN ONLY ONCE ---- REASON
     BEING YOUR CORRECTIONS WILL SHOW UP AS ADDITIONAL ERRORS ON
     THE SECOND RUN.*******

Sorting Transactions - (General Ledger and Payroll)

Section Overview

    This section describes how Journal Entries, which were input to the system (Section II) are sorted and posted. Entries which are to be posted to the General Ledger are first sorted and then posted to the General Ledger while a "Detail General Ledger" report is being produced. Payroll transactions are sorted, then are posted to the Payroll Masterfile while the Payroll Compensation Report is being produced.

SORT TRANSACTIONS

1.   Depress Special Function Key 15

2.   Depress Special Function Key 03

     ### SORT

3.   The Sort Program is automatic and it will sort both
     General Ledger and Payroll transactions in one step.

4.   The program will go back to the menu when it completes
     sorting the transactions.

Posting Sorted Transactions
to General Ledger

1.   Make sure that the Phase II Disk is in the "F" Drive and that the Client
     Disk is in the "R" Drive.

2.   CLEAR EXEC

     Key LOADDCF "START" EXEC

     RUN EXEC

3.   The Phase II menu will appear.
     Press Function Key 04

4.   The computer will prompt

     Are you using the

          -1- High Speed Printer
          -2- Output Writer

     Enter a 1 or 2?__

     Key 1 EXEC

5.   The computer will prompt:

     ENTER DATE OF REPORT - FORM - MM/DD/YY?_____
     DATE ENTERED CORRECT - Y-N?_____

6.   Key (Accountant #) ---
     Key (Client #)---

7.   New Fiscal Year - Enter Y or N?
     Key N EXEC.

8.   Closing Fiscal Year - Enter Y or N?
     Key N EXEC.

9.   Select Print Option:

          -1- All Accounts
          -2- All Accounts, Except Zero Balance
          -3- Only Accounts with Activity

     Enter Print Option - 1 through 3 ?
     Key 1 EXEC.

10. The Phase II menu will appear and posting General Ledger Transactions

are finished.

11. If you have payroll transactions to post to the Payroll Masterfile
     proceed to next page ; otherwise you are finished with posting.

Posting Sorted Payroll Transactions

1. Make sure that the Phase II Disk is in the "F" Drive and that the Client Disk is in the "R" Drive.

2. CLEAR EXEC

   Key LOADDCF "START" EXEC

   RUN EXEC

3. The Phase II menu will appear.
   Press Function Key 05.

4. Computer will prompt

   Enter period ending date - Form - MM/DD/YY?_____
   Date Entered Correct Y - N?_____ EXEC

5. Computer will prompt

   Select Function
   -1- to list Master File
   -2- to process Transactions
   -3- to list Transactions

   Enter Function 1 through 3?

   Key a 2 EXEC.

6. Computer will prompt

   Are you using

        -1- High Speed Printer
        -2- Output Writer

   Key 1 EXEC.

7. The Phase II menu will appear and you are now finished posting Payroll Transactions.

FINANCIAL STATEMENTS

(BALANCE SHEET & INCOME STATEMENTS)

1. PUT PHASE III DISK INTO "F" DRIVE
   PUT CLIENT DISK INTO "R" DRIVE

2. TYPE CLEAR - EXEC
         LOAD DCF"START" - EXEC
         RUN - EXEC

   THIS WILL BRING THE PHASE III MENU INTO THE SCREEN.

3. DEPRESS SPECIAL FUNCTION KEY 01

   ## FINANCIAL STATEMENTS

4. ARE YOU USEING THE

        -1- HIGH SPEED PRINTER

        -2- OUTPUT WRITER

        KEY A 1 - EXEC

5. ENTER ACCOUNTANT# _____ - EXEC
   ENTER CLIENT #   _____ - EXEC

6. ENTER DATE OF REPORT MM/DD/YY _____- EXEC

7. WHICH INCOME STATEMENT OPTION DO YOU PREFER?

   -1- CURRENT AND YEAR TO DATE
   -2- YEAR TO DATE ONLY
   -3- VARIABLE PERIOD AND YEAR TO DATE

   KEY A 1,2, or 3 ---   ■ EXEC

8. WHICH DATE FORMAT DO YOU PREFER ON INCOME STATEMENT?

   -1- (FOR X MONTH PERIOD ENDED MMMMMMMM XX, 19XX)
   -2- (FOR MMMMMMMM XX, 19XX THRU MMMMMMMM XX, 19XX)

        ENTER A 1 or 2 _____   - EXEC

   CHECK TO SEE THAT THE PRINTER IS READY.

   THE MACHINE WILL PRINT BOTH BALANCE & FINANCIAL STATEMENT TOGETHER.

        THEN IT WILL GO BACK TO THE MENU

Additional Financial Reports

Fund Statement and Flow of Funds

1. Make sure that the Phase III Disk is in the "F" Drive and that the Client Disk is in the "R" Drive.

2. CLEAR EXEC

   Key LOADDCF "START" EXEC

   RUN EXEC

3. The Phase III menu will appear.
   Press Function Key 05.

4. Computer will prompt

   ARE YOU USING THE

       -1- LINE PRINTER (high speed printer)
       -2- OUTPUT WRITER (typewriter)

   Key 1 EXEC

5. Computer will prompt for accountant's and client's number.

   Key (accountant's #) _____ EXEC
   Key (client's #) _____ EXEC

6. Computer will prompt

   ENTER DATE OF REPORT - FORM - MM/DD/YY
   Key MM/DD/YY EXEC
   Computer will give you chance to correct date.
   Key Y EXEC

7. Computer will prompt

   DO YOU WISH YEAR TO DATE?
   Key Y EXEC

8. Computer will prompt

   ENTER THE NUMBER OF MONTHS TO BE COMPUTED?
   Key 0 EXEC

9. Computer will prompt

   WHICH DATE FORMAT DO YOU WISH TO USE?

       -1- (FOR X MONTH PERIOD, ENDED MMMMM XX, 19XX)
       -2- (FROM MMMMM X, 19XX THROUGH MMMMM XX, 19XX)

Key 1 EXEC

10.   When menu returns to the CRT, job is completed.

Payroll Compensation Report

1. Make sure that the Phase II Disk is in the "F" Drive and that the appropriate Client Disk is in the "R" Drive.

2. CLEAR EXEC
    Key LOADDCF "START"
    RUN EXEC

3. The Phase II menu will appear on the CRT.
    Press Function Key 05.

4. Computer will prompt for period ending date.
    Key MM/DD/YY EXEC

5. Computer will prompt for date correction (if necessary).
    Key Y EXEC

6. Computer will prompt:
    SELECT FUNCTION
        -1- TO LIST MASTERFILE
        -2- TO PROCESS TRANSACTIONS
        -3- TO LIST TRANSACTIONS
    Key 1 EXEC

7. Computer will prompt:
    ARE YOU USING THE
        -1- LINE PRINTER (high speed printer)
        -2- OUTPUT WRITER (typewriter)

8. Computer will prompt for accountant's and client's number.
    Key (accountant's #) _ _ _ EXEC
    Key (client's #) _ _ _ EXEC

9. When report is complete, menu will return to the CRT.

Payroll W-2 Statements

1. Make sure that the Phase III Disk is in the "F" Drive and that the appropriate Client Disk is in the "R" Drive.

2. Place W-2 forms in the printer. Press the "select" button on the printer.

3. CLEAR EXEC
   Key LOADDCF "START"
   RUN EXEC

4. The Phase III menu will appear on the CRT.
   Press Function Key 01.

5. Computer will prompt for accountant's and client's number.
   Key (accountant's #) _ _ _ EXEC
   Key (client's #) _ _ _ EXEC

6. Computer will prompt:
   ARE YOU USING
       -1- LINE PRINTER (high speed printer)
       -2- OUTPUT WRITER (typewriter)

7. Menu will return to screen when all reports are completed.

Payroll 941A Reports

1. Make sure that the PHASE III Disk is in the "F" Drive and that the correct client disk is in the "R" Drive.

2. CLEAR EXEC
   Key LOADDCF "START" EXEC
   RUN EXEC

3. Menu will appear on the CRT.
   Press Function Key 02 for 941A FORMS
       -or-   03 for 941A NON-FORMS.

4. Computer will prompt for accountant's and client's number.
   Key (accountant's #) _ _ _ EXEC
   Key (client's #) _ _ _ EXEC

5. Computer will prompt:
   ARE YOU USING THE
       -1- LINE PRINTER (high speed printer)
       -2- OUTPUT WRITER (typewriter)
   Key 1 EXEC

6. If forms are to be used they should be placed in the printer at this time.

7. Computer will prompt:
   ENTER DATE QUARTER ENDED - FORM MM/DD/YY
   Key MM/DD/YY EXEC

8. Menu will appear when job has been completed.

In order to understand how the computer assists you in closing out the Fiscal Year, it is helpful to know something about the format used by the computer to save your Client information.

For each one of the "money" accounts (type "B" accounts) in your Client's General Ledger, the computer saves a full 24 months of information. The information saved or "stored" by the computer is the "account balance" for each twelve months for the "current" year and for each of the twelve months of the prior year. When you key in Journal Entries, the month that you post to is determined by the month used with the Non-add III key. Below is an illustration of what a general ledger account which had a full twelve months of information would look like.

ACCT 101 CASH IN BANK	C	A	1ST	2ND	3RD	4TH	5TH	6TH	7TH	8TH	9TH	10TH	11TH	12TH	CURRENT YEAR
	-0-	-0-	1300	1100	800	2100	2050	1873	1920	1600	1413	1042	1655	1263	
	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	PRIOR YEAR

You will notice that the prior year has a zero balance for each of the twelve months. (This is the first year on the computer for this particular client). Looking at the current year, the "bucket" labeled "1st" represents the account balance for the first month of the fiscal year. Immediately to the left of this is a bucket labeled "A" (for adjustments"). You post amounts to this bucket by using "batch zero" with the Non-add III key.

When you post your adjustments at the end of the Fiscal Year you may use batch zero to put them in bucket "A" or you may post them to any month. Adjustments posted to the "A" bucket will effect the account balance for the entire year, but will not effect any particular month.

The computer closes the fiscal year in a two step process:

STEP 1 - MOVING CURRENT YEAR TO PRIOR YEAR WHICH INVOLVES:

    a.   Zeroing out all prior year amounts for each account.
    b.   Moving all current year monthly balances to prior year.
    c.   Zeroing out all current year amounts.

After Step 1 has been completed, the Cash in Bank account will look like this:

C	A	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	
														CURRENT YEAR
														PRIOR YEAR

STEP 2 - ZERO OUT INCOME AND EXPENSE ACCOUNTS, WHICH INVOLVES:

    a.   Zeroing out all the "buckets" on increase and expense accounts.

    b.   For all other accounts, summing all the "prior year" buckets, and placing the account balance in the "C" bucket of the current year. After Step 2 has been completed, the Cash in Bank account looks like this:

C	A	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	
17165	0	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	CURRENT YEAR
-0-	45	1300	1,100	800	2100	2054	1873	1920	1600	1413	1042	1655	1263	PRIOR YEAR

We are now ready to begin posting for the new Fiscal Year. The balance of the Cash in Bank account has been brought forward. The Income and Expense Accounts has been completely zeroed out:

C	A	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	
-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	0-	0-	-0-	-0-	-0-	-0-	CURRENT YEAR
-0-	-0-	2,500	2,700	2,800	3,100	2,600	2554	2,800	2,450	2,125	3,800	2432	1,450	PRIOR YEAR

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Sales

PROCEDURE FOR CLOSING OUT THE FISCAL YEAR

In closing the fiscal year you must complete the following steps:

1. Post your adjustments
2. Post the YTD figure to Retained Earnings Account
3. Change Fiscal Year on Client's Chart of Accounts (with Client
    File Maintenance).

When closing an account the computer will automatically:

1. Move account balances from "current year" to prior year...

2. Zero out all income and expense accounts

3. Bring account balances for the "prior year" forward to the
    current year.

1. Posting Adjustments.

    Year end adjustments are made using the regular Journal Audit List,
    Sort, Detail General Ledger run equence. You should use "Batch O"
    if you wish adjustments to be added to the "A" bucket.

2. Posting the Year to Date Earnings to Retained Earnings Account.

    The year to Date Earnings figure must be posted to Retained Earnings
    prior to closing the fiscal year. This figure is a "calculated amount".
    While there is a type "B" Retained Earning Account, there is no money
    in it. Consequently when you post to the Retained Earnings Account,
    you will have to post to a dummy account (an invalid account #) at the
    same time.

3. The Fiscal Year (i.e. 75 to 76 etc.) must now be updated using the
    Client File Maintenance Procedure.

    The actual closing of the fiscal year occurs the first time you run the
Detail General Ledger Programs for the next year. You key in your transactions
for the first month of the new fiscal year, you then sort them.

    When you start the Detail General Ledger you are asked:
    "Is this the first month of the fiscal year?" You should reply "yes" (Y)
to this question. The computer will now complete Step 1 (above) by zeroing out
the prior year and moving current year information to prior year, then zeroing
out the current year.

    The computer will now ask:
    "Are your closing the fiscal year?"
    You should reply "yes"_ (Y) to this question. This will zero out youre
Income and Expense Accounts and bring the balance from "prior year" forward to
the current year ("C" bucket) for all other accounts.

    The reason for asking two questions:
    Is this the first month of the fiscal year?

and
        Are you closing out the (previous) fiscal year?

        is that the CASH System allows you to begin to accumulate input for the new
year without closing the previous fiscal year. Once you have posted your adjustme
and Retained Earnings for last year you can reply "Y" to the question: "Is this
the first month of the fiscal year?". This will place "current year" information
into "prior year", allowing you to input infomration for new year.
To the question "Are you closing the fiscal year?" you can reply "N" thereby not
zeroing out Income and Expense Accounts. You may, at a later date close the fisca
year by replying "yes" to this question.

Working Trial Balance

This report may be run any time you wish to see the current debit or credit balance on all your General Ledger accounts.

1. Make sure that the Phase I Disk is in the "F" Drive and that the appropriate Client Disk is in the "R" Drive.

2. CLEAR EXEC
   Key LOADDCF "START" EXEC
   RUN EXEC

3. The Phase I menu will appear on the CRT.
   Press Function Key 04.

4. Computer will prompt:
   ARE YOU USING THE
       -1- LINE PRINTER (using the high speed printer)
       -2- OUTPUT WRITER (using the typewriter)
   Key 1 EXEC

5. Computer will prompt for accountant's and client's number.
   Key (accountant's #)_ _ _ EXEC
   Key (client's #) _ _ _ EXEC

6. Computer will prompt for date to be used in taking Trial Balance.
   Key MM/DD/YY EXEC

7. Trial Balance will print. Return of menu means that the job has ended successfully.

Common Machine Errors

Error #	Reason	Possible Solution
07	Missing Quotation Marks	Retype using opening and closing quotation marks.
22	Forgot to Clear V - Function Key 15	Reset Clear - Exec Load DCF "START" Run - Exec
29	Keyed in Alpha data when numeric data was required	Retype with correct numeric data.
44	Tried to list programs but they were protected	NONE
58	Tried to process non-existing file	Create the file or check file numbers.
61	Disk Hardware Error	Call Service
62	Tried to write more than space was allocated	Recreate the file through disk initialization using larger configuration.
64	Disk door open or disk not inserted correctly	Check door or disk.
67	Disk format error	a) Check format button. b) Reformat the disk. c) Machine is over heated.