INFOR™   Infor ERP FACTS

General Ledger

Release 7.7

INFOR

Copyright Notice

Table of Contents
General Ledger

Preface

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

System Overview

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

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

Program Descriptions

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

References

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

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

Glossary of Terms

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

Sample Reports

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

CHAPTER 1

System Overview

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

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

System interaction with General Ledger is automatic. The user selects the amount of information to be posted and stored through a number of posting and static control file maintenances throughout the system. Great flexibility in

that information exchange is available through the use of General Ledger posting tables (see section on Posting to GL).

General Ledger is broken down into the following menus:

- Journal Entry

- Recurring/Reversing/Allocating Entries

- Financial Reports Setup

- Inquiries

- Reports and Prints

- End of Period

- File Maintenances.

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

The Prior Period Journal Entry program allows entries to any closed period within the past 10 fiscal periods, (assuming a 12 period year). The Prior Period Update program updates all accounts from the prior period through the current GL period from the entries that were made manually in the Prior Period Journal

Entry program. It is important that the user runs the Journal Print program to print all prior period journal entries that will be updated before running the update. The printed entries are the audit trail for this update.

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

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

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

departments for one or multiple companies. Report groups may also indicate whether to consolidate the selected companies, branches and/or departments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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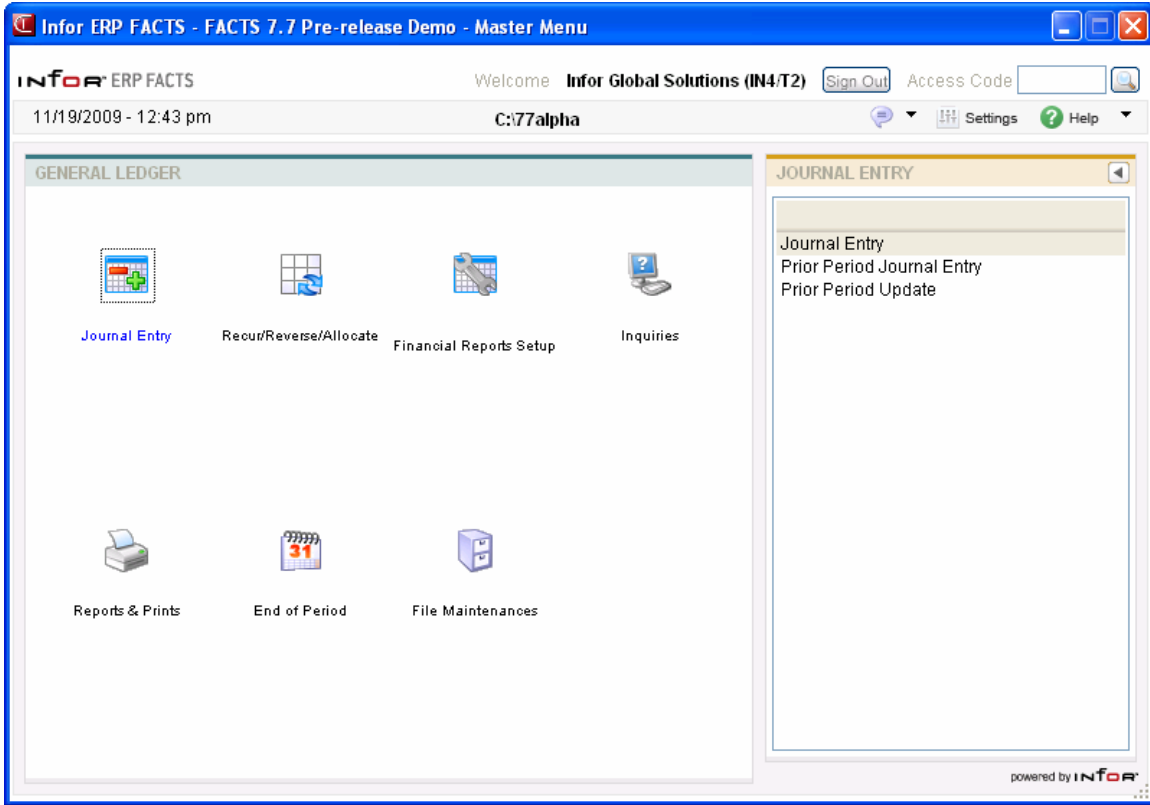
General Ledger Flow Charts

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

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

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

Program

Register or report with optional update

Report

File
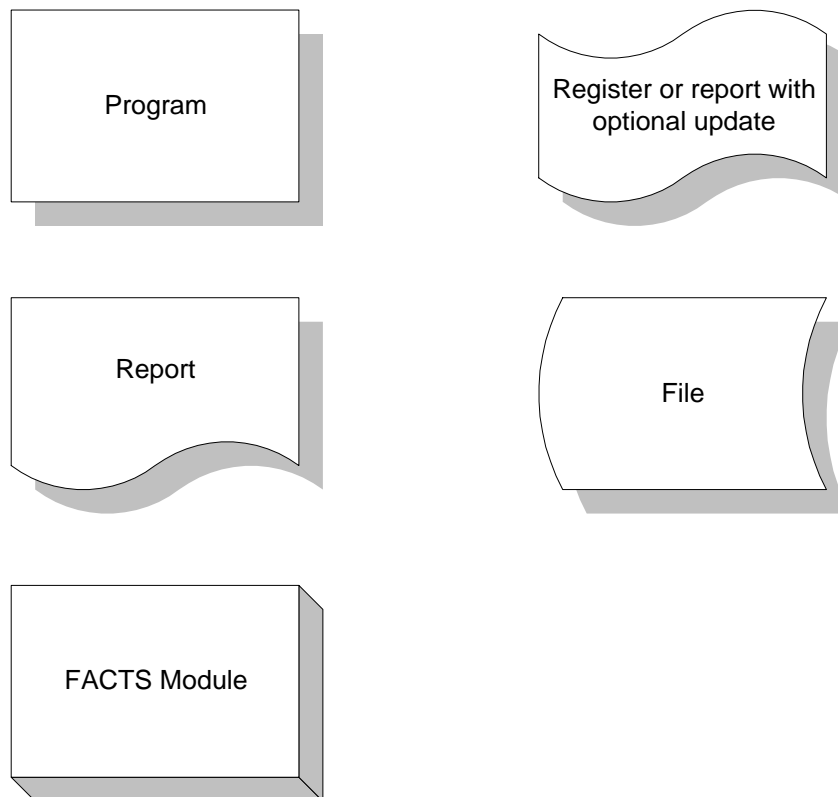
FACTS Module

General Ledger Interaction with
Other FACTS Modules

```
┌──────────────┐        ┌──────────────┐        ┌──────────────┐
│      SO      │        │      PO      │        │      IC      │
│ Sales Orders │        │   Purchase   │        │  Inventory   │
│              │        │    Orders    │        │   Control    │
└──────────────┘        └──────────────┘        └──────────────┘

┌──────────────┐        ┌──────────────┐        ┌──────────────┐
│      AP      │        │      GL      │        │      AR      │
│   Accounts   │───────▶│General Ledger│◀───────│   Accounts   │
│   Payable    │        │              │        │  Receivable  │
└──────────────┘        └──────────────┘        └──────────────┘

┌──────────────┐        ┌──────────────┐        ┌──────────────┐
│      PR      │        │      MC      │        │      JC      │
│   Payroll    │        │Manufacturing │        │   Job Cost   │
│              │        │   Control    │        │              │
└──────────────┘        └──────────────┘        └──────────────┘
```

General Ledger Journal Entries

```
┌──────────────┐        ╭──────────────╮
│              │        │ Registers from│
│ Journal Entry│        │ other Modules │
│              │        ╰──────────────╯
└──────────────┘

┌──────────────┐        ╭──────────────╮
│ Prior Period │───────▶│ Journal File │
│ Journal Entry│        │  (GLJRNL)    │
└──────────────┘        ╰──────────────╯

                        ┌──────────────┐   ╭──────────────╮   ┌──────────────┐
                        │Trial Balance/│◀──│    Trial     │◀──│ Trial Balance│
                        │Detail Ledger │   │   Balance    │   │  Breaks F/M  │
                        └──────────────┘   │  Breaks File │   └──────────────┘
                                           │  (GLTRBL)    │
                                           ╰──────────────╯
                                                              ╭──────────────╮
                                           ╭──────────────╮   │ Trial Balance│
                                           │   GL EOP     │   │Breaks Layout │
                                           │   Update     │   ╰──────────────╯
                                           ╰──────────────╯

┌──────────────┐        ╭──────────────╮
│ Prior Period │───────▶│ Account File │
│   Update     │        │  (GLMSTR)    │
└──────────────┘        ╰──────────────╯

╭──────────────╮        ╭──────────────╮
│   Yearly     │        │  Financial   │
│ Journal File │        │  Reports     │
│  (GLYJRN)    │        ╰──────────────╯
╰──────────────╯
```

General Ledger
Recurring/Reversing/Allocating Journal Entries

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

General Ledger Financial Reports

```
Prior Period              →        Account File
Journal Update                     (GLMSTR)

GL EOP                             Budgets File
Update                            (GLBUDG)            →    Financial
                                                          Reports
GL Account                         Figures File
F/M                               (GLFIGS)

                                   Standard
                                   Report
                                   Formats
                                   (GLSRPT)

                                   Custom
                                   Report File
                                   (GLCRPT)
```

Standard Procedures

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

1) Recommended Operating Procedures

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

2) End-of-Period Checklist

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

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

3) End-of-Period Checklist Explanation

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

Recommended Operating Procedures

Daily Procedures (or as needed)

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

Period Procedures (or as needed)

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

Yearly Procedures

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

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

End-Of-Period Checklist - General Ledger

Period ___ Year ___

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

End-Of-Period Checklist Explanation

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

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

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

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

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

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

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

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

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

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

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

Journal Entry

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

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

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

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

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

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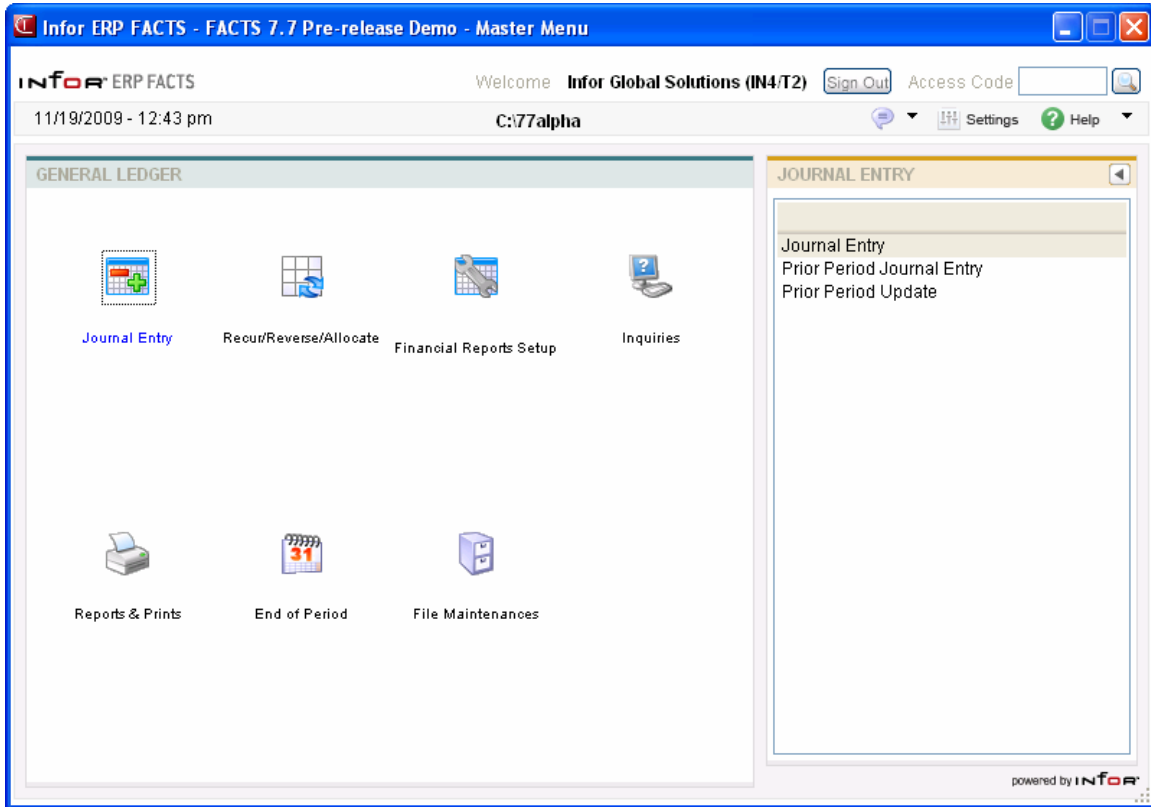
Journal Entry (GLE110)

Function

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

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

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

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

User Fields

The following fields are involved in creating a journal entry:

Header Information

1. Period

Select the period the entry was made (PP). The entry must be a valid period. Press **Enter (CR)** to initially default to the current period.

2. Journal

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

3. Entry Number

Enter a journal entry number. The entry must be a valid entry number for this journal and period.

Entering a valid entry number displays the journal entry on the screen. Press **Enter (CR)** or the 📄 icon to default to NEXT. NEXT is displayed as the entry number until the header portion of the journal entry is complete and then the actual entry number (from the Journal F/M) is displayed.

Press **F2** or the 🔍 icon to search.

4. Entry Date

If the entry number from field #3 is a valid entry, then the system skips fields #4-5 (the entry date and header memo). Otherwise, enter the date within the current or next fiscal period. Press **Enter** to initially default to the system date.

5. (Header) Memo

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

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

change header routine. Fields #1-4 can only be changed by deleting and re-entering the journal entry. You can press the **Header** button to access the Header Detail screen, which is used to update the header memo.

Line Numbers

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

6. Account Number

Enter a GL account number. The entry must be a valid GL account number and displays both the number and account description. Press **F2** or the 🔍 icon to search.

-OR-

Press **F4** to end the entry process.

7. Detail Memo

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

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

8. Debit

Enter a positive amount (automatically debit) or negative amount (automatically credit) or press Enter to access to the **Credit** field.

Press **F2** or the 🖩 icon to automatically balance the entry.

9. Credit

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

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

10. Click the 💾 or press **Enter (CR)** to save new item information.

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

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

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

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

Select the ⊗ icon to end journal line entry.

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

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

How to create journal entries

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Select the icon to end journal line entry.

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

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

Prior Period Journal Entry (GLE120)

Function

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

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

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

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

User Fields

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

1. Prior Period

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

2. Journal Number

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

3. Entry Number

Enter a journal entry number. The entry must be a valid entry number for this journal and period.

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

4. Entry Date

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

5. Header Memo

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

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

Line numbers

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

6. Account Number

Enter a GL account number. The entry must be a valid GL account number and displays both the number and account description. Press **F2** or the 🔍 icon to search.

Press **F3** to end the entry process.

7. Detail Memo

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

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

8. Debit

Enter a positive amount (automatically debit) or negative amount (automatically credit) or press **Enter (CR)** to proceed to the Credit field. Press **F2** or the 📊 icon to automatically balance the entry.

9. Credit

Enter an amount and it is automatically a credit amount.

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

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

10. Click the 💾 or press **Enter (CR)** to save new item information.

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

You can select the ➕ to add another journal line or the 📋 icon to add a line above the highlighted line in the browser. To edit a journal line, highlight the line in the browser and select the 📝 icon to make changes for the highlighted line item.

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

Select the ⛔ icon to end journal line entry.

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

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

How to create prior period journal entries

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Select the icon to end journal line entry.

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

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

Prior Period Update (GLU110)

Function

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

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

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

User Fields

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

1. Prior Period

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

2. Journal Print

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

Prior Period Update (GLU110)

Help

```
01-FACTS 7.7 Development        PRIOR PERIOD UPDATE              GLU110
                                                              CP=09/04 SEP
THIS PROGRAM WILL UPDATE ACCOUNT BALANCES BASED ON PRIOR PERIOD JOURNAL ENTRIES.
RETAINED EARNINGS WILL BE UPDATED AS REQUIRED.
A JOURNAL PRINT FOR THE PRIOR PERIOD PROVIDES THE AUDIT TRAIL.

PRIOR PERIOD |..

JOURNAL PRINT




ENTER PRIOR PERIOD TO UPDATE (CR=LAST PERIOD), F4-END    [ Last Period ] [ End ] [ OK ]
```

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

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

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

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

4. Enter YES to continue with the update.

    OR

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

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

INFOR™ Infor ERP FACTS

<div align="right">

CHAPTER 3
</div>

Recurring / Reversing / Allocating

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

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

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

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

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

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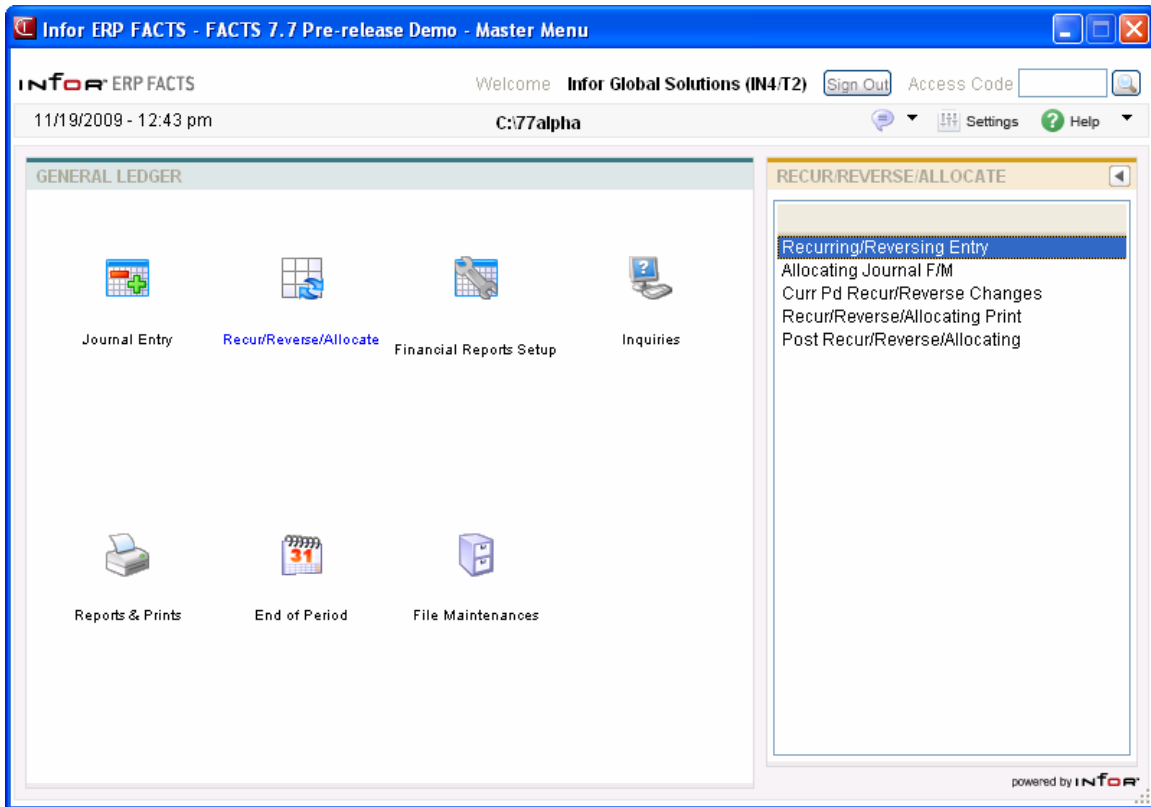
Recurring/Reversing Journal Entry (GLE210)

Function

Use the Recurring/Reversing Journal Entry program to enter and maintain recurring and reversing journal entries that post to the journal file on a monthly basis.

You can set up standard monthly journal entries such as depreciation. This relieves the burden of making the same entry each period. You cannot end journal entry processing until debits and credits balance. Therefore, out-of-balance entries are not permitted.

After recurring and reversing entries are entered, you can change the amounts for the current period through the Current PD Recur/Reverse Changes program.

You print a list of recurring and reversing journal entries at any time through the Recur/Reverse/Allocating Print program. The journal entries post to the journal file when you run the Post Recur/Reverse/Allocating entry program. These journal entries are then treated like any other journal entry in the journal file.

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

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

Access this program by choosing *General Ledger→Recurring/Reversing/Allocating → Recurring/Reversing Journal Entry.*

Use the following fields to enter recurring and reversing journal entries:

 1. Journal

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

 2. Entry #

Enter a number from 800-899 for a recurring entry and an even entry number from 900-998 for a reversing entry. If you enter 900 then the next month the offsetting reversing entry is 901. Entering a valid entry displays the type of entry (recurring or reversing). Press **F2** or the 🔍 icon to search.

 3. Header Memo

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

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

 Line numbers

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

4. Account number

Enter a GL account number. The entry must be a valid GL account number and displays the number and account description. Press **F2** or the 🔍 icon to search.
-OR-

Press **F4** to end the entry process.

5. Detail Memo

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

6. Debit

Enter a positive amount (automatically debit) or negative amount (automatically credit), or press **Enter (CR)** to proceed to the **Credit** field. Press **F2** or the 🖩 icon to automatically balance the entry.

7. Credit

Enter an amount and it is automatically a credit amount.

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

10. Click the 💾 or press **Enter (CR)** to save new item information.

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

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

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

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

Select the ⊗ icon to end journal line entry.

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

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

How to enter and maintain recurring and reversing journal entries

1. Access this program by choosing *General Ledger➔Recurring/Reversing/Allocating➔ Recurring/Reversing Journal Entry*

2. In the Journal field, enter a journal number. Press **F2** or the 🔍 icon to search. Press **Enter (CR)** to default to the journal number used in the previous entry.

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

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

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

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

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

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

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

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

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

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

    Once new information has been added, that journal line displays in the lower half of the screen. You can select the ➕ to add another journal line or the 🔄 icon to add a line above the highlighted line in the browser. Select the ❌ icon to end entries.

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

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

Select the ❌ icon to end journal line entry.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10.   Click the 💾 or press **Enter (CR)** to save new item information.

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

      You can select the ➕ to add another journal line or the 🔁 icon to add a line above the highlighted line in the browser.

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

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

Select the ⊗ icon to end journal line entry.

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

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

Allocating Journal F/M (GLF210)

Function

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

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

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

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

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

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

User Fields

*1. Journal

Enter a journal number. The entry must be a valid journal number and displays the number and description. Press **Enter (CR)** to default to the journal number used in the previous entry. Press **F2** or 🔍 to search. Press 📘 to navigate through the journal records on file.

*2. Entry Number

Enter the allocating entry number from 700-799. Press **F2** or 🔍 to search. .

3. Memo

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

4. Filter

Select the From /To filter for the browser GL account number record display. You can select from : **T-To**, **F-From**, **B-Both**.

In the browser in the lower portion of the screen, FACTS displays the **from and/or To** GL account numbers to be allocated.

You can select the 🟢 to add another GL account number or the 📄 icon to add a line above the highlighted line in the browser.

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

5. Type

For the **Both** filter type, select the **F-From** or **T-To** to indicate the type of GL account you are adding.

6. G/L #

Enter the GL account number to allocate from or the GL account number to allocate, depending on the account type. The entry must be a valid account number. Press **F2** or 🔍 to search. You can enter up to nine To GL account numbers and up to six From GL account numbers.

7. From/To Account (%)

Enter the percentage of the account number to allocate from or to allocate to (0-100.0). The system displays the allocating to total percentage in the bottom right portion of the screen. The total percentage to allocate must be 100%.

You can select

💾 **Save** to save your changes,

❌ **Delete** to remove to the highlighted record in the browser,

🔴 to end GL account number line entry.

Press **Done** to end allocating journal entry. Press **Done** again to exit the screen.

How to enter and maintain allocating journal entries

1. Access this program by choosing *General Ledger→Recurring/Reversing/Allocating →Recurring/Allocating Journal Entry*

2. In the Journal field, enter a journal number. Press **F2** or 🔍 to search. Press **Enter (CR)** to default to the journal number used in the previous entry. Press ▶ to navigate through the journal records on file.

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

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

5. In the Filter field, select the From /To filter for the browser GL account number record display. You can select from : **T-To**, **F-From**, **B-Both** enter the GL account numbers to be allocated from. This concludes the header portion of the program. After the header record is created, only the header field #3 is accessible through the change header routine. Fields #1-2 can only be changed by deleting and re-entering the journal entry.

6. In the browser in the lower portion of the screen, FACTS displays the **from and/or To** GL account numbers to be allocated. You can select the ➕ to add another GL account number or the 🔲 icon to add a line above the highlighted line in the browser. To edit a GL account number line, highlight the line in the browser and select the 📝 icon to make changes for the highlighted line item.

7. For the **Both** filter type, select the **F-From** or **T-To** to indicate the type of GL account you are adding In the Type field.

8. In the GL Account # field, enter the GL account number to allocate from or the GL account number to allocate, depending on the account type. The entry must be a valid account number. Press **F2** or 🔍 to search. You can enter up to nine To GL account numbers and up to six From GL account numbers. the GL account numbers to be allocated to. You can enter up to six accounts.

9. In the To/From Account % field, enter the percentage of the total of the **from or to** accounts to allocate to or from this account number (0-100.0). The system displays the allocating to/from total percentage in the bottom right portion of the screen. The total percentage to allocate must be 100%.

10. You can press:

    💾 **Save** to save your changes,

    ❌ **Delete** to remove to the highlighted record in the browser,

    🛑 to end GL account number line entry.

Press **Done** to end allocating journal entry. Press **Done** again to exit the screen.

Current Pd Recur/Reverse Changes (GLE220)

Function

Use the Current Period Recurring/Reversing Entry program to change the transaction amounts and memos of any recurring or reversing entry for the current period. If the current amount has not been changed, it is equal to the standard amount that was entered in the Recurring/Reversing Entry.

You can change only transaction amounts and memos for recurring or reversing entries. The system resets transaction amounts to the standard amounts after posting. Memos are not reset.

You cannot end journal entry processing until debits and credits balance; therefore, out-of-balance entries are not permitted.

Access this program by choosing *General Ledger*→*Recurring/Reversing/Allocating* → *Current Pd Recur/Reverse Changes*

Use the following fields to display and/or change a recurring/reversing entry:

1. Journal

Enter a journal number. The entry must be a valid journal number and displays the number and description. Press **Enter (CR)** to default to the journal number used in the previous correction. Press **F2** or the 🔍 icon to search. Press **F3** or ▶ to display the next recurring/reversing journal entry on file.

2. Entry Number

Enter a number from 800-899 for a recurring entry and an even number from 900-998 for a reversing entry. Entering a valid entry displays the type of entry (recurring or reversing) and the journal entry on the screen. Press **F2** or the 🔍 icon to search.

3. Header Memo

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

Line numbers

The line item portion of the program allows entry of up to 999 line items. You can press the **Header** button to access the Header Detail screen, which is used to update the header memo.

4. Detail Memo

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

5. Debit

Enter a positive amount (automatically debit) or negative amount (automatically credit), or press **Enter (CR)** to proceed to the following field (credit). Press **F2** or the 🖩 icon to automatically balance the entry.

6. Credit

Enter an amount and it is automatically a credit amount.

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

10. Click the 💾 or press **Enter (CR)** to save new item information.

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

You can select the ➕ to add another journal line or the 🔄 icon to add a line above the highlighted line in the browser.

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

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

Select the ⊗ icon to end journal line entry.

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

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

See Also

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

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

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

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

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

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

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

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

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

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

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

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

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

10.   Click the 💾 or press **Enter (CR)** to save new item information.

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

You can select the ➕ to add another journal line or the 🔼 icon to add a line above the highlighted line in the browser.

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

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

Select the [icon] icon to end journal line entry.

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

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

Recurring/Reversing/Allocating Print (GLR210)

Function

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

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

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

User Fields

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

1. Entry Type

Enter whether to print **C**-recurring, **V**-reversing, or **A**-allocating entries. Press **Enter (CR)** to default to **ALL**.

2. Beginning Journal

Enter the beginning journal number to print. Press **F1** or to default to FIRST. Press **F2** to search

3. Ending Journal

Enter the ending journal to print. Press **F1** or to default to LAST. Press **F2** or to search

If the Beginning Journal and Ending Journal values (fields #2-3) are the same, then you must enter Beginning and Ending Entry numbers (fields #4-5); otherwise, you can skip these fields.

4. Beginning Entry Number

Enter the beginning entry number to print. Press **F1** or to default to FIRST.

5. Ending Entry Number

Enter the ending entry number to print. Press **F1** or to default to LAST.

Post Recurring/Reversing/Allocating (GLU210)

Function

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

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

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

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

User Fields

1. Entry Type

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

Press the **OK** button to continue with the post.

To abort the post, press **Cancel**, and the system returns you to the menu.
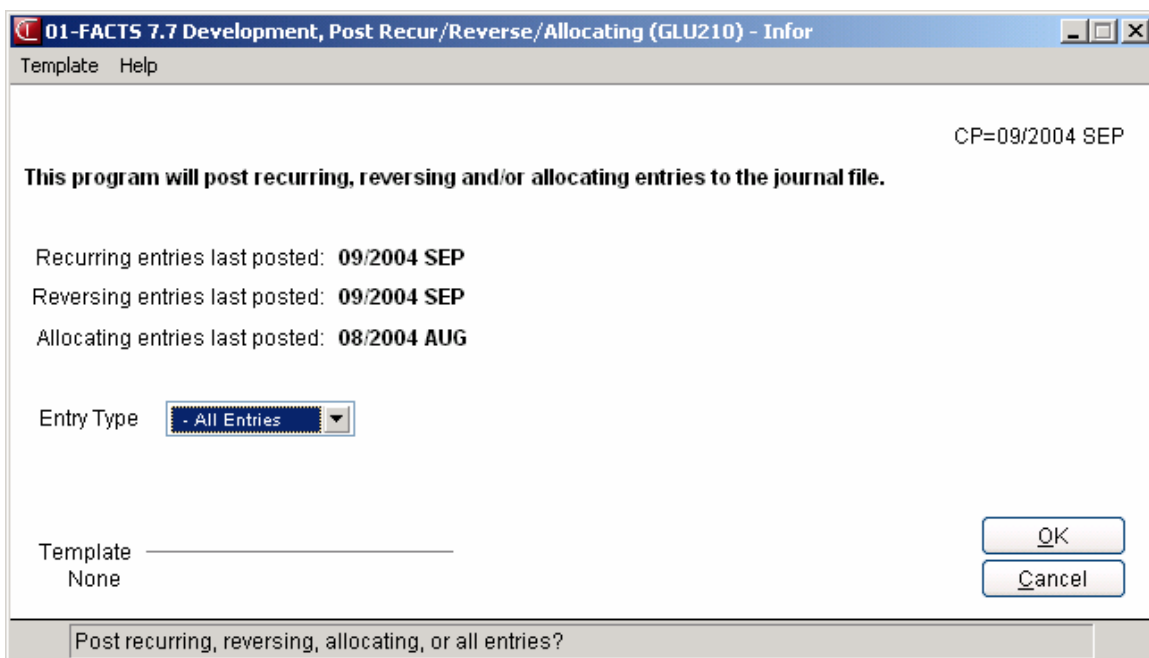
How to post all recurring/reversing/allocating journal entries

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

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

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

4. Press the **OK** button to continue with the post.

    To abort the post, press **Cancel**, and the system returns you to the menu.

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

CHAPTER 4

Financial Reports Setup

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

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

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

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

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

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

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

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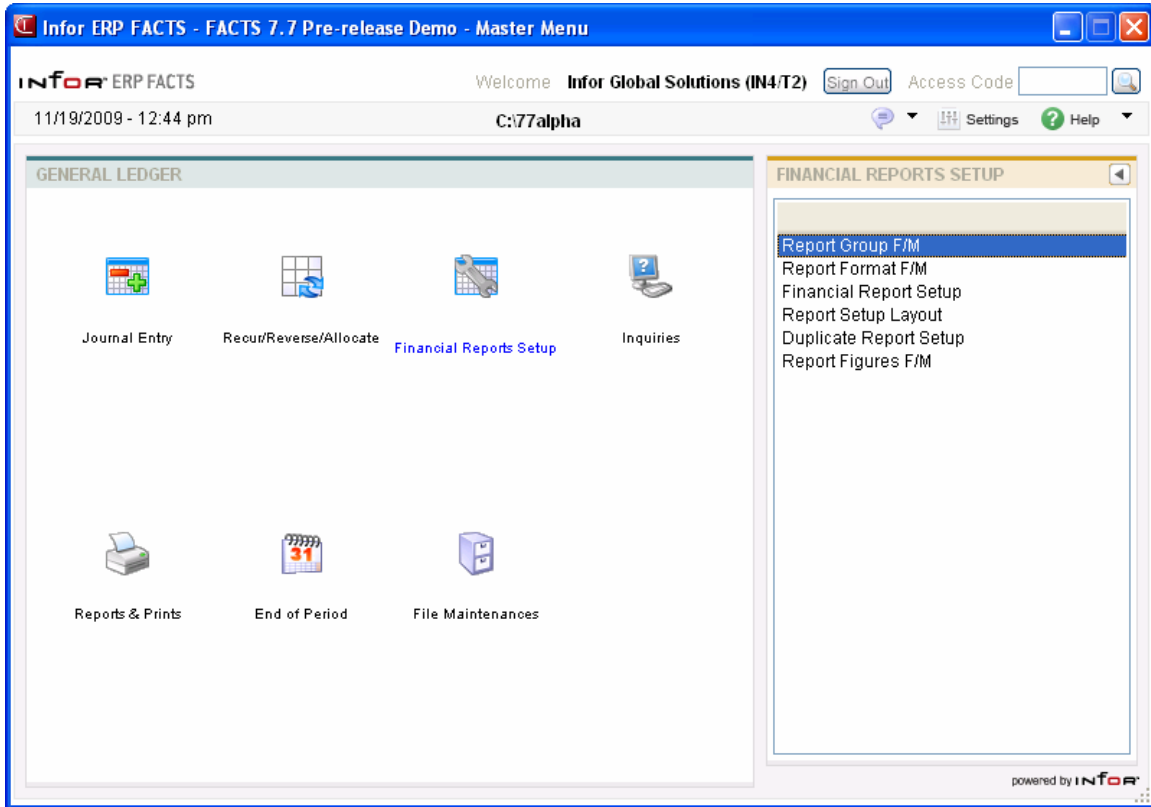
Report Group F/M (GLF310)

Function

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

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

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

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

410-01-01

410-01-02

410-02-01

410-02-02

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

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

410-01-1

410-01-2

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

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

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

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

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

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

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

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

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

The department figures are consolidated into one figure.

User Fields

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

To enter new report group information, click 🗋 **New**.

*. Report Group Code

Enter the report group code (up to 4 characters). Press **F2** or 🔍 to search.

2. Group Description 1

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

3. Group Description 2

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

4. Lines To Skip

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

5. Consolidate

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

6. Company

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

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

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

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

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

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

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

Ü **Shortcuts**. To consolidate all companies in the system, click or press **F1**. To search for existing companies, click or press **F2.**

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

7. Branch

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

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

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

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

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

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

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

Shortcuts. To consolidate all branches in the system, click or press **F1**. To search for existing branches, click or press **F2**. To clear entries from the field, click or press **F3**.

8. Department

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

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

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

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

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

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

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

Shortcuts. To consolidate all departments in the system, click or press **F1**. To search for existing departments, click bmct find.shg} or press **F2**. To clear entries from the field, click or press **F3**.

You can select

Save to save your changes.

 Delete to discard your changes and cancel the entry.

When you are finished working with report group information, press the
Exit button.

Report Format F/M (GLF320)

Function

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

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

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

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

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

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

User Fields

1. **Format #**

Enter the format number (2 digits). The entry must be a valid format number and displays report type, descriptions, # of periods used, % of base, paper size, and print mask. Press **Enter (CR)** to default to next record. Click 🔍 or press **F2** to search the existing formats.

FACTS displays the following information for the report format:

Record Type and Description

Periods Used

Use % of Base

Report Width

Mask Length

Report Setup F/M (GLE330)

Function

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

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

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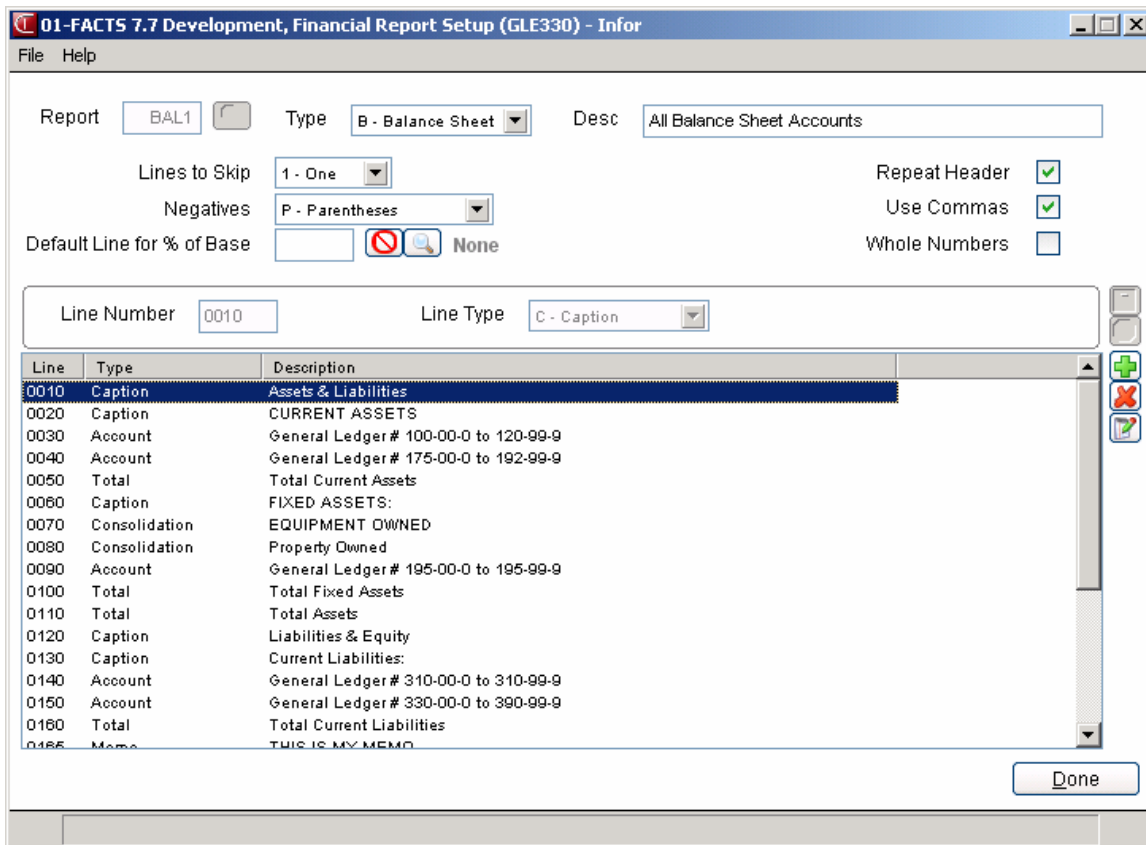
User Fields

Use the following fields to create a custom financial report:

1. Report Name

Enter a report name (up to 4 characters). The name you select is entirely up to you. For example, a profit and loss report could be P&L1 and a balance sheet could be BAL1. Press **F2** or 🔍 to search.

2. Report Type

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

3. Desc (report description 2)

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

4. # Lines To Skip

From the drop-down list, select the number of lines to skip after the description (0-9). Press **Enter (CR)** to initially default to 0.

5. Repeat Header

Indicate whether the header portion of the report is to be printed on subsequent pages of the report. Press **Enter (CR)** to initially default to **unselected**.

6. Negatives

From the drop-down list, select whether the minus sign should print: **B**-before figures, **A**-after figures, or **P**-negative numbers print inside parentheses. Press **Enter (CR)** to initially default to **P**.

7. Use Commas

Indicate whether commas are to be inserted into report figures. Press **Enter (CR)** to initially default to **N**.

8. Default Line for % of Base

Enter the line number of the report that is the default % of base for the detail records or report lines. The figures of this line are considered the default base line figures. Press **Enter (CR)** or 🚫 to initially default to 0000, telling the system that there is no default % of base line for this report. Press **F2** or 🔍 to search.

9. Whole Numbers

Indicate whether only whole numbers are to be printed. This does not affect calculations. Press **Enter (CR)** to initially default to **unselected**.

After you complete the general report setup information, you can create reports lines in the browser in the lower portion of the screen. You can select:

➕ to add a report line or the 📋 icon to add a line above the highlighted line in the browser. Select the ❌ icon to end entries.

📝 to make changes for the highlighted report line.

to delete a report line, highlight the line in the browser.

to end report line entry.

Use the following fields to create a line:

10. Line Number

Enter the line number (sequence of print on report). Press **F2** to increment the last line number used by 10. (Incrementing by one would not allow insertions of additional line numbers at a later date.)

11. Line Type

From the drop-down list, select the line type. Press **Enter (CR)** to default to **C**. You can select from the following line types:

C Caption. A caption line prints the description entered below. This does not affect any figures. Refer to the Caption Line Screen for more information.

A Account. An account line prints a range of accounts. For each account, the description and the appropriate figures from that account record are printed. It adds to the total group entered. Refer to the Account Line Screen for more information.

T Total. A total line prints a total group, description, and performs calculations based on the parameters entered. Refer to the Total Line Screen for more information.

F File. A file line retrieves and optionally prints figures from a total line (in the same report or another report), which have been retained in the GL figures file for this purpose. The system also prints any description entered in the file. Refer to the File Line Screen for more information.

H Header. A header line prints the figures for a group of accounts, a description, and adds to the total group entered. The accounts to be included are entered when the header line is being created. The system displays Header Line Entry (GLE335) for entering header line information.

M Memo. A memo line prints a memo of up to 70 characters in length. Memos are always left justified and never affect any figures. Refer to the Memo Line Screen for more information.

O Operation. An operation line prints the results of mathematical operations performed on two lines or a single line and a constant. Refer to the Operation Line Screen for more information.

When you select to add, insert or edit a report line, the system displays the appropriate report line screen

Caption Line Screen

1. Caption 1

Enter the first caption (up to 30 characters).

2. Caption 2

Enter the second caption (up to 30 characters). Press **Enter (CR)** to skip this entry and not print a blank caption 2 on the report.

3. Lines to skip

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

4. Center Caption

Indicate whether to center the caption on the page. Press **Enter (CR)** to initially default to **selected**.

Account Line Screen

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

When you enter an account, you have to enter the base account and the beginning branch and department to run the report for. For example:

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

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

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

1. From Account Number

Enter the first GL account number to print. Press **F2** or to search.

2. To Account Number

Enter the last GL account number to print. Press **Enter (CR)** to default to the entry in the **From Account Number** (field #1). If the you enter the same account number in the From and To Account Number (fields #1-2), that account number is printed on the report. If you enter a range of account numbers, the system prints each account number within the range individually on the report (depending on whether accounts are consolidated as determined by the report group). You can enter a range to reduce the number of lines in setting up the report. Press **F2** or to search.

3. Lines To Skip

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

4. % of Base Line #

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If you enter **0000**, the system does not print the percentage of base in the column for this line on the report. Press **Enter (CR)** or to initially default to 0000, telling the system that there is no default % of base line for this report. Press **F2** or to search.

5. Reverse Sign

Indicate whether the sign of the figure is to be reversed (i.e., negative is made positive, positive is made negative). An example of sign reversal is typically printing sales on a P&L report. Sale figures are usually a credit (-) value. However, users usually want sales to appear as a positive figure on the P&L, so the figure should be reversed. Press **Enter (CR)** to initially default to **unselected**.

6. Add to Total Group

From the drop-down list, select the total group to add the figure to (0-8). Press **Enter (CR)** to initially default to **0**, and the system does not add the figure to any total group. A total group is an accumulation of figures from selected lines. For example, if you enter total group 1, the amount for this line is added to the amount (if any) already accumulated in that total group and is reflected when total group 1 is printed (total lines print total groups).

7. Print on Report

Indicate whether to print the accounts on the report. Press **Enter (CR)** to initially default to **selected**.

Total Line Screen

1. Description 1

Enter the first description (up to 30 characters).

2. Description 2

Enter the second description (up to 30 characters).

3. Lines to Skip

From the drop-down list, select the number of lines to skip after printing the caption (0-9). Press **Enter (CR)** to initially default to **0**.

4. % Of Base Line #

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If you enter **0000**, the system does not print the percentage of base in the column for this line on the report. Press **Enter (CR)** to initially default to the default % of base line in the header portion. Press 🚫 to initially default to 0000, telling the system that there is no default % of base line for this report. Press **F2** or 🔍 to search.

5. Total to Print

From the drop-down list, select the total group to print (1-9). Press **Enter (CR)** to initially default to **1**.

6. Roll Total

From the drop-down list, select whether to roll the total to the next higher total group by **+**-positive, **--**negative, *****-multiplied, **/**-divided or **N**-not rolled. Press **Enter (CR)** to initially default to **+**. For example, if you enter a – (negative), the total group printed is subtracted from the next higher total group.

7. Clear Total

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

8. Write to File

Indicate whether to write the figures in the selected line to the figures file. Press **Enter (CR)** to initially default to N. An example is writing the net profit or loss to the figures file to be retrieved later to print on the balance sheet.

9. Print on Report

Indicate whether to print the total on the report. Press **Enter (CR)** to initially default to **selected**.

File Line Screen

1. Description 1

Enter the first description (up to 30 characters).

2. Description 2

Enter the second description (up to 30 characters).

3. Lines To Skip

From the drop-down list, select the number of lines to skip after printing the caption (0-9). Press **Enter (CR)** to initially default to **0**.

4. % of Base Line #

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If you enter **0000**, the system does not print the percentage of base in the column for this line on the report. Press **Enter (CR)** to initially default to the default % of base line in the header portion. Press **Enter (CR)** or 🚫 to initially default to 0000, telling the system that there is no default % of base line for this report. Press **F2** or 🔍 to search.

5. Reverse Sign

Indicate whether the sign of the figure is to be reversed (i.e., negative is made positive, positive is made negative). Press **Enter (CR)** to initially default to **unselected**. An example of sign reversal is typically printing sales on a P&L report. Sale figures are usually a credit (-) value. However, users usually want sales to appear as a positive figure on the P&L, so the figure should be reversed.

6. Add to Total Group

From the drop-down list, select the total group to add the figure to (0-8). Press **Enter (CR)** to initially default to **0**, and the figure is not added to any total group. A total group is an accumulation of figures from selected lines. For example, if you enter total group 1, the system adds the amount for this line to the amount (if any) already accumulated in that total group and is reflected when total group 1 is printed (total lines print total groups).

8. Group Code

Enter the report group under which the figures are to be retrieved. Press **Enter (CR)** or 🔁 to initially default to SAME indicating that the same report group that stored the figure will use it.

Press **F2** or 🔍 to search.

9. Report Name

Enter the report name from which the figures are to be retrieved. The entry must be a valid report name. Press **F2** or 🔍 to search.

10. Report Format

Enter the standard report name from which the figures are to be retrieved. If you enter **SM** then the figures will come from the same report.

11. Line Number

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

12. Columns

Enter the column number(s) of the figures that you want to retrieve. For example if the report that wrote the figures to the file has eight columns and only one figure is needed on this report, enter the column number of the desired figure.

13. Print on Report

Indicate whether to print the line on the report. Press **Enter (CR)** to initially default to **selected**.

Memo Line Screen

1. Memo

Enter a memo of up to 70 characters to print.

2. Lines To Skip

Enter the number of lines to skip after printing the memo (0-9). Press **Enter (CR)** or to initially default to **0**.

Press **OK** to accept the Memo line or **Cancel** to discard your changes.

Operation Line Screen

1. Description 1

Enter the first description (up to 30 characters).

2. Description 2

Enter the second description (up to 30 characters).

3. Lines to skip

From the drop-down list, select the number of lines to skip after printing the second description (0-9). Press **Enter (CR)** to initially default to **0**.

4. % Of Base Line Number

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If you enter **0000** or click , the system does not print the percentage of base in the column for this line on the report. Press **Enter (CR)** to initially default to the default % of base line in the header portion. Press **F2** or to search.

5. Reverse Sign

Indicate whether the sign of the figure is to be reversed (i.e., negative is made positive, positive is made negative). Press **Enter (CR)** to initially default to **unselected**. An example of sign reversal is typically printing sales on a P&L report. Sale figures are usually a credit (-) value. However, users usually want sales to appear as a positive figure on the P&L, so the figure should be reversed.

For the Calculation fields, complete the following

6. Constant/Line 1

Enter a constant value or line number to perform an operation on. If a line number is entered it must be a line that appears ahead of this operation line on the report (must have lower line number). To enter a constant value, enter a number between -9.9 and 99.9 with the decimal. Press **F2** or 🔍 to search.

7. Operation

From the drop-down list, select a mathematical operation (**/** - division, ***** - multiplication, **+** - addition, or **-** - subtraction) to be performed on the constant value or line number of the Constant/Line 1 (field #6) by the constant value or line number in Constant/Line 2 (field #8). (Note: You cannot divide by zero.) Press **Enter (CR)** to initially default to /-division.

8. Constant/Line 2

Enter a constant value or line number to perform an operation on. If a line number is entered it must be a line that appears ahead of this operation line on the report (must have lower line number). To enter a constant value, enter a number between -9.9 and 99.9 with the decimal. Press **F2** or 🔍 to search.

9. Print on Report

Indicate whether to print the figures on the report. Press **Enter (CR)** to initially default to **selected**.

As the constants/lines are entered they are displayed in the order of the operation to be performed on/by. For example, if the reports call for the gross margin (on line 0200) to be divided by sales (on line 0250), then enter line 200 for Constant/Line 1 (field #6), / for Operation (field #7), and line 250 for Constant/Line 2 (field #8). The screen then displays line # 0200 divided by line # 0250.

Header Line Entry (GLE335)

Use the Header Line Entry program to enter header line information in Report Setup F/M (GLF330). The system displays this screen when you select to create a header line in Report Setup F/M (GLF330).

1.   Description 1

Enter the first description (up to 30 characters).

2.   Description 2

Enter the second description (up to 30 characters).

3.   Lines To Skip

From the drop-down list, select the number of lines to skip after printing the caption (0-9). Press **Enter (CR)** to initially default to **0**.

4.   % Of Base Line #

Enter the line number on the report that is used as the base line for percentage calculations. The figures on this line are considered the base line figures and any percentage calculations are a percentage of these figures. If you enter **0000** or click 🚫, the system does not print the percentage of base in the column for this line on the report. Press **Enter (CR)** to initially default to the default % of base line in the header portion. Press **F2** or 🔍 to search.

5.   Reverse Sign

Indicate whether the sign of the figure is to be reversed (i.e., negative is made positive, positive is made negative). Press **Enter (CR)** to initially default to **unselected**. An example of sign reversal is typically printing sales on a P&L report. Sale figures are usually a credit (-) value. However, users usually want sales to appear as a positive figure on the P&L, so the figure should be reversed.

6.   to Total Group

From the drop-down list, select the total group to add the figure to (0-8). Press **Enter (CR)** to initially default to **0**, and the figure is not added to any total group. A total group is an accumulation of figures from selected lines. For example, if you enter total group 1, the system adds the amount for this line to the amount (if any) already accumulated in that total group and is reflected when total group 1 is printed (total lines print total groups). The From and To Accounts (fields #7-8) are used if a range is used in the header.

7.   From Account

Enter the first GL account number to be used in the header. Press **F2** or 🔍 to search. Press **F3** or 🔄 to skip range for header portion.

8.   **To Account**

Enter the last GL account number to be used in the header. Press **F2** or ![icon] to search.

9.   **Print On Report**

Indicate whether to print the figures on the report. Press **Enter (CR)** to initially default to **selected**.

To add, edit, insert, or delete header lines in the browser you in the lower portion of the screen, you can select:

![icon] to add a header line or the ![icon] icon to add a line above the highlighted line in the browser. Select the ![icon] icon to end entries.

![icon] to make changes for the highlighted header line.

![icon] to delete a header line, highlight the line in the browser.

![icon] to end header line entry.

10. **GL Account Number**

Enter the GL account number if needed. Press **F2 or** ![icon] to search.

11. **Action**

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

12. **Basis**

The Basis field is initially skipped and set to header range. To access and change the basis, press **F4 or** ![icon]. This field is used so you can insert the branch and department into the GL account number you entered in the GL Account number field (#10).

You can:
Enter either the company number for only the specific G/L#, (this would be used if the range was skipped and you want to print a specific G/L #), or

press **Enter (CR)** to default to the header range, i.e., insert the branch and department as determined by the range of accounts in the header portion, (see the first paragraph in the ACCOUNT fields), or

press **F3** or ![icon] to insert the branch and department into the G account number based on the group code.

Report Setup Layout (GLR310)

Function

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

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

User Fields

The following fields are involved in printing report layouts:

1. Beginning Report

Enter the beginning report to print (up to 4 characters). Press **Enter (CR)** or to default to FIRST.

2. Ending Report

Enter the ending report to print (up to 4 characters). Press **Enter (CR)** or to default to LAST.

3. Report Type

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

01-FACTS 7.7 Development, Report Setup Layout (GLR310) - Infor

Template   Print Options   Help

Beginning Report   [   ] ◄| 🔍 **First**
Ending Report   [   ] |► 🔍 **Last**
Report Type   [- All   ▼]

Template ———————————————— Printer ————————————————   <u>O</u>K
   None   WindX Laser   Cancel

Enter beginning report name to print, F1-First, F2-Search

Duplicate Report Setup (GLU310)

Function

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

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

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

User Fields

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

1. From Report Name

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

2. To Report Name

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

3. Description 2

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

Report Figures F/M (GLF340)

Function

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

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

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

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

User Fields

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

1. Group Code

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

2. Report Name

Enter the financial report name (up to 4 characters). The entry must be a valid report name. Press **F2** or to search existing report names.

3. Report Format

Enter the report format (2 characters). The entry must be a valid report format. Press **Enter (CR)** to default to the format of the record just entered. (No default initially.) Press **F2** or to search existing report formats.

4. Line Number

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

5. Period

Enter the GL period. Press **Enter (CR)** to default to the current period.

6. Figures For Columns

For each Figures for Columns (fields #6-17), enter the report figure (+/- 9999999999.99).

```
┌────────────────────────────────────────────────────────────────────────────┐
│ Ⓒ 01-FACTS 7.7 Development, Report Figures F/M (GLF340) - Infor    _ □ X    │
│ Help                                                                         │
│                                                                              │
│                                                            CP=09/2004 SEP    │
│        Group Code    │ BR01 │ ┌─┐  Atlanta Branch               ◄◄ ◄ ► ►►   │
│       Report Name    │ P&L1 │ ┌─┐  All Profit & Loss Accounts               │
│      Report Format   │ 20   │ ┌─┐  PERIOD AND YEAR-TO-DATE WITH LAST YEAR C  │
│            Line #    │ 0140 │                                                │
│           Period     │ 09/2004 │   SEP                                       │
│  ─────────────────────────────────────────────────────────────────────     │
│                                                                              │
│              ┌─Amt Column────────────────────────────────────┐              │
│              │  1  │        .00 │      7  │     77702.17 │    │              │
│              │  2  │        .00 │      8  │       100.00 │    │              │
│              │  3  │    8132.48 │      9  │          .00 │    │              │
│              │  4  │     100.00 │     10  │          .00 │    │              │
│              │  5  │   83166.05 │     11  │          .00 │    │              │
│              │  6  │     100.00 │     12  │          .00 │    │              │
│              └───────────────────────────────────────────────┘              │
│                            💾 Save    ✖ Delete    ▣ New     🔲 Exit         │
│  ┌──────────────────────────────────────────────────────────────────┐       │
│  │ Enter amount from column 1                                        │       │
│  └──────────────────────────────────────────────────────────────────┘       │
└────────────────────────────────────────────────────────────────────────────┘
```

CHAPTER 5

Inquiries

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

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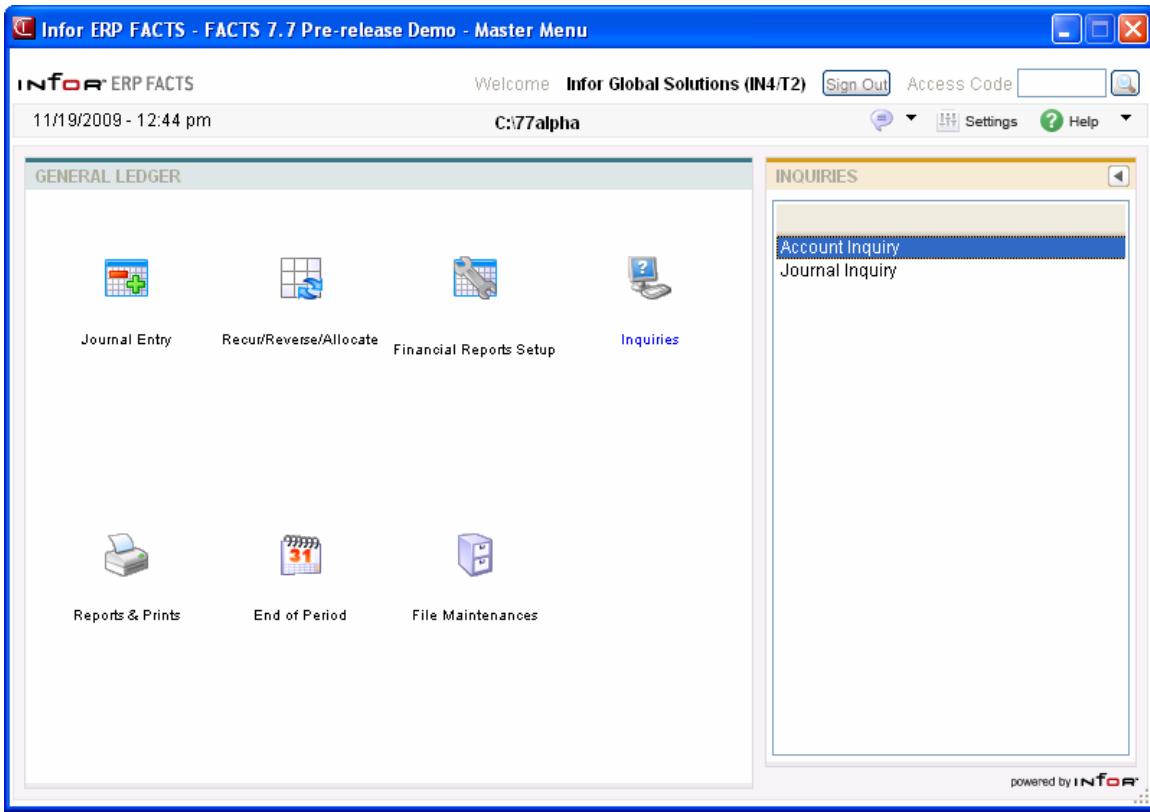
Account Inquiry (GLI610)

Function

Use the Account Inquiry program to display the following information about any GL account number for the current, next, or 26 previous General Ledger periods.

Access this program by choosing *General Ledger→Inquiries→Account Inquiry.*

Program Details

Use the Account Inquiry program to display the following information about any GL account number for the current, next, or 26 previous General Ledger periods.

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

Program Details

When you first access Account Inquiry, the upper portion of the screen contains a Go to field, which is used locate specific account numbers. The Go to field is case sensitive. This means that if you enter alpha or alpha-numeric codes to lookup a record number, the system differentiates between V100 and v100 when searching for records. Press **F2** or the 🔍 icon to search for an account number.

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

The Account view displays by default. From the Windows menu, you can select other windows of information to open. From the Account Inquiry program you can access five views of information in the lower portion of the screen. You can display the following views:

- Account Balances

- Budget Balances

- Journal Entries

- Summary Activity

- Yearly Journal History

Sync Feature

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

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

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

To view account information:

1. Access this program by choosing General Ledger➔Inquiries➔Account Inquiry. Press **F2** or the 🔍 icon to search for an account number.

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

   Choose Options-->Filter Views.

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

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

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

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

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

   Account Balance Displays the ending account balances for each period.

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

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

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

   Using the Starts from field:

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

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

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

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

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

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

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

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

Journal Inquiry (GLI620)

Function

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

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

User Inputs

The following inputs are involved in the Journal Inquiry program:

1. Period

Enter the period in which the journal entry was entered. Entry of a valid period displays the period's ending date. Press **Enter (CR)** to default to the current period.

2. Journal

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

3. Entry

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

4. Summarize by Acct #

Indicate how to present transactions in the browser: When the Summarize by Acct # checkbox is unchecked, the lines display as they posted to the GL. If the journal transaction is posted when all postings are in detail or were previously posted in detail, this may include many individual transactions to any single GL account. When this field is checked, the transactions are summarized and presented as a single line for each account.

5. Show Entries For

Select which type of entries you want to display in the line browser. You can select form A-All Entries, D-This Document Only, or G-This GL Account Only.

After the initial journal entry is displayed, you can:

Press Source Doc to display the source document that created the highlighted GL transaction. Details for the source of the drill back information that is displayed are as follows:

If the transaction came from the AR Sales Register (ARSRG), this will call AR Customer Inquiry Open Docs or Paid Docs History view to display the invoice.

If the transaction came from the Cash Receipts & Adj Register (ARCRR), this will call AR Customer Inquiry Check History view to display the check.

If the transaction came from the Doc Entry & Adj Register (APDR), this will call Vendor Inquiry Open Docs or Paid Docs view to display the document.

If the transaction came from the AP Payment Register (APCRG), this will call Vendor Inquiry Check History view to display the check.

If the transaction came from the Daily Sales Register (SODSR), this will call SO Document Inquiry Past Invoice view display the past invoice.

If the transaction came from the Receipt Register (PORR), this will call PO Document Inquiry Receipts view to display the past PO.

If the transaction came from the Shipment Register (ICSGR), this will call Transfer Document Inquiry Shipments view to display the ticket.

If the transaction came from the Receiving Register (ICRGR), this will call Transfer Document Inquiry Shipments view to display the ticket.

If the transaction came from the Bank Transaction Register (SMBTR) and the transaction is a deposit or non-bank transaction, this will call the view detail procedure from Bank Transaction Inquiry to display the detail.

If the transaction came from the Job Invoicing Register (ICJIR), this will call AR Customer Inquiry Open Docs or Paid Docs History view to display the invoice.

After the initial journal entry is displayed, you can

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

Press the **Done** button to exit the program.

01-FACTS 7.7 Development, 01-FACTS 7.7 Development, Journal Inquiry (GLI620) - Infor	_ □ ×

Help

Journal Entry by Entry Number

CP=09/2004 Sep

Period 09/2004   Journal 1000 🔍 **Sales**

Entry # 0691 🔍

Entry Date **09/30/2004**   **Total Debits**   **Total Credits**

Memo **SO DAILY SALES REGISTER #0897**   14400.11   14400.11

Summarize by Acct # ☐   Show Entries for A - All ▼

G/L # Description		
Cash Clearing	Document: 002696	Invoice: 002684
Cash Clearing	Document: 002719	Invoice: 002686
Cash Clearing	Document: 002725	Invoice: 002687
Accounts Receivable	Document: 002696	Invoice: 002684
Accounts Receivable	Document: 002706	Invoice: 002685
Accounts Receivable	Document: 002719	Invoice: 002686
Inventory	Document: 002696	Invoice: 002684
Inventory	Document: 002706	Invoice: 002685
Inventory	Document: 002719	Invoice: 002686
Inventory	Document: 002725	Invoice: 002687
Sales Tax Payable	Document: 002696	Invoice: 002684
Sales Tax Payable	Document: 002706	Invoice: 002685
Sales Tax Payable	Document: 002719	Invoice: 002686
Sales Tax Payable	Document: 002725	Invoice: 002687
Miscellaneous Income	Document: 002696	Invoice: 002684
Miscellaneous Income	Document: 002706	Invoice: 002685

Source Doc   Done

Display lines summarized by GL account #?

CHAPTER 6

Reports & Prints

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

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

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

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

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

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

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

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

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

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

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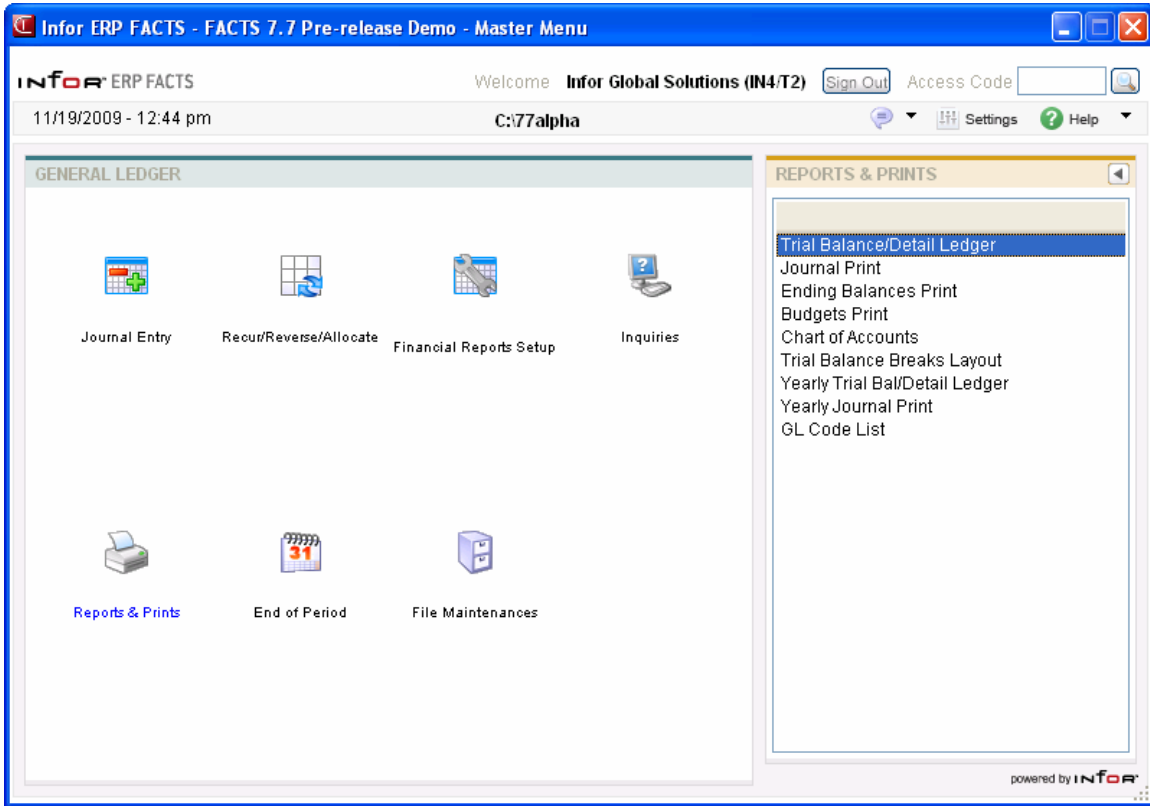
Trial Balance/Detail Ledger (GLR710)

Function

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

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

The user has the option to:

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

Report information includes the following:

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

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

The total number of account numbers listed is also included.

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

FACTS Report Formatter and Multiple Output Options

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

User Fields

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

1. Beginning G/L #

Select the beginning GL account number to print. Press **Enter (CR)** or ◄ to default to **FIRST**.

2. Ending G/L #

Select the ending GL account number to print. Press **Enter (CR)** or ▶❙ to default to **LAST**.

3. Branch

Enter the branch to print. The entry must be a valid branch. Press **Enter (CR)** or 🌐 to default to all branches.

4. Department

Enter the department to print. The entry must be a valid department. Press Enter (CR) or 🌐 to default to all departments.

5. Period

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

6. Scope

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

Journal Print (GLR720)

Function

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

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

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

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

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

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

User Fields

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

1. Period

Enter the period for which to print (PP). This displays the period, ending date, and whether the period entered is a prior period. Press Enter (CR) or ▦ to default to the current period. Press **F2** or ▦ to select the last period closed. Periods prior to the last closed period can be entered.

2. Beginning Journal

Enter the beginning journal number to print. Press **Enter (CR)** or ▐◀ to default to **FIRST**.

3. Ending Journal

Enter the ending journal number to print. Press **Enter (CR)** or ▶▐ to default to **LAST**.

4. Beginning Journal Entry Date

Enter the beginning journal entry date to print. Press Enter (CR) or ▐◀ to default to the last day of the selected period.

5. Ending Journal Entry Date

Enter the ending journal entry date to print. Press Enter (CR) or [icon] to default to the last day of the selected period. If the Beginning and Ending Journal fields (#2-3) were the same, then you must enter beginning and Ending Entry numbers (fields #6-7); otherwise, they are skipped.

6. Beginning Entry Number

Enter the beginning entry number to print. Press Enter (CR) or [icon] to default to FIRST.

7. Ending Entry Number

Enter the ending entry number to print. Press Enter (CR) or [icon] to default to LAST.

Ending Balances Print (GLR730)

Function

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

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

The user has the option to:

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

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

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

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

User Fields

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

1. Beginning G/L #

Select the beginning GL account number to print. Press Enter (CR) or to default to FIRST.

2. Ending G/L #

Select the ending GL account number to print. Press Enter (CR) or to default to LAST.

3. Branch

Enter the branch to print. The entry must be a valid branch. Press **Enter (CR)** or to default to all branches.

4. Department

Enter the department to print. The entry must be a valid department. Press Enter (CR) or to default to all departments.

5. Ending Period

Enter the ending period to print. The entry must be a valid period. Press **Enter (CR)** to default to the current period. Press **F2** or ◀ to default to the last period closed.

6. Number Of Periods

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

Budgets Print (GLR740)

Function

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

The user has the option to:

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

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

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

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

User Fields

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

1. Beginning G/L #

Select the beginning GL account number to print. Press Enter (CR) or to default to FIRST.

2. Ending G/L #

Select the ending GL account number to print. Press **Enter (CR) (CR)** to default to **LAST**.

3. Branch

Enter the branch to print. The entry must be a valid branch. Press Enter (CR) or to default to all branches.

4. Department

Enter the department to print. The entry must be a valid department. Press Enter (CR) or to default to all departments.

5. Ending Period

Enter the ending period to print. The entry must be a valid period. Press **Enter (CR)** to default to the current period. Press **F2** to default to last period closed.

6. Number Of Periods

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

Chart of Accounts (GLR750)

Function

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

The user has the option to:

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

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

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

User Fields

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

1. Order

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

2. Beginning Order Choice

Enter the beginning order choice to be selected; e.g., if GL account number (G) was chosen above, the user selects the beginning GL account number to print. Press Enter (CR) or ◄ to default to FIRST. To select account types, click ☑ .

3. Ending Order Choice

Enter the ending order choice to be selected; e.g., if GL account number (G) was chosen above, the user selects the ending GL account number to print. If the user wants to select a single GL account number (or selection choice), enter the same field as the beginning choice. Press Enter (CR) or ▶ to default to LAST. To select account types, click ☑ .

4. Include Summary Management Type

This checkbox is skipped if S was selected for field #1. Indicate whether to print the summary management type on the report. Press **Enter (CR)** to default to **unselected**.

01-FACTS 7.7 Development, Chart of Accounts (GLR750) - Infor

Template   Print Options   Custom Report Layout   Help

Order   G - GL Number

Beginning [   ]   First

Ending   [   ]   Last

☐ Include Summary Management Type

Template	Printer	Layout	
None	Null Printer	Standard	Ok
			Cancel

Print in G/L#, alpha, account type, or summary management type order?

Trial Balance Breaks Layout (GLR760)

Function

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

The user has the option to:

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

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

User Fields

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

1. Beginning G/L #

Select the beginning GL account number to print. Press **Enter (CR)** to default faults to **FIRST**.

2. Ending G/L #

Select the ending GL account number to print. Press Enter (CR) or to default to LAST.

3. Branch

Enter the branch to print. The entry must be a valid branch. Press Enter (CR) or to default to all branches.

4. Department

Enter the department to print. The entry must be a valid department. Press Enter (CR) or to default to all departments.

Yearly Trial Balance/Detail Ledger (GLR770)

Function

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

The user has the option to:

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

Report information includes the following:

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

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

The total number of account numbers listed is also included.

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

User Fields

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

1.   Beginning G/L #

Select the beginning GL account number to print. Press Enter (CR) or ![icon] to default to FIRST.

2.   Ending G/L #

Select the ending GL account number to print. Press Enter (CR) or ![icon] to default to LAST.

3.   Branch

Enter the branch to print. The entry must be a valid branch. Press Enter (CR) or ![icon] to default to all branches.

4.   Department

Enter the department to print. The entry must be a valid department. Press Enter (CR) or ![icon] to default to all departments.

5.   Beginning Period

Enter the beginning period to print. The entry must be a closed period that contains history. Press Enter (CR) or to default to FIRST.

6.   Ending Period

Enter the ending period to print. The entry must be a closed period that contains history. Press **Enter (CR)** to default defaults to LAST.

7.   Scope

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

Yearly Journal Print (GLR780)

Function

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

The user has the option to:

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

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

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

User Fields

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

1. Order To Print

Enter whether to print in **J**-journal or **P**-period order. Press **Enter (CR)** to default to **J**.

2. Beginning Period

Enter the beginning period to print. The entry must be a closed period containing journal history. Press Enter (CR) or ◄ to default to FIRST.

3. Ending Period

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

4. Beginning Journal

Enter the beginning journal to print. Press Enter (CR) or ◄ to default to FIRST.

5. Ending Journal

Enter the ending journal to print. Press **Enter (CR)** to default **LAST**.

If Beginning and Ending Journal fields (#4-5) are the same, then you must enter the Beginning and Ending Entry fields (#6-7); otherwise, you can skip these fields..

6. Beginning Entry Number

Enter the beginning entry number to print. Press Enter (CR) or ◄ to default to FIRST.

7. Ending Entry Number

Enter the ending entry number to print. Press Enter (CR) or ▶ to default to LAST.

01-FACTS 7.7 Development, Yearly Journal Print (GLR780) - Infor

Template   Print Options   Help

CP=09/2004 SEP

Order   [J - Journal   ▼]

Beginning Period   [   ]   [◄|] **First**

Ending Period   [   ]   [|►] **Last**

Beginning Journal   [   ]   [◄|][🔍] **First**

Ending Journal   [   ]   [|►][🔍] **Last**

Beginning Entry #   [   ]   [|][ ] **First**

Ending Entry #   [   ]   [|][ ] **Last**

Template ——————————————— Printer ———————————————   [OK]
None   WindX Laser   [Cancel]

Print in journal or period order?

GL Code List (GLR790)

Function

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

> Journal
> Department
> Report Group Code
> Report format

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

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

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

User Fields

The following fields are involved in printing the Code List:

1. Select Number

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

2. Beginning Order Choice

Select the beginning order choice to print of the field selected. Press Enter (CR) or to default to
FIRST.

3. Ending Order Choice

Select the ending order choice to print of the field selected. Press Enter (CR) or to default to
LAST.

CHAPTER 7

End of Period

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

General Ledger is always the last module to close.

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

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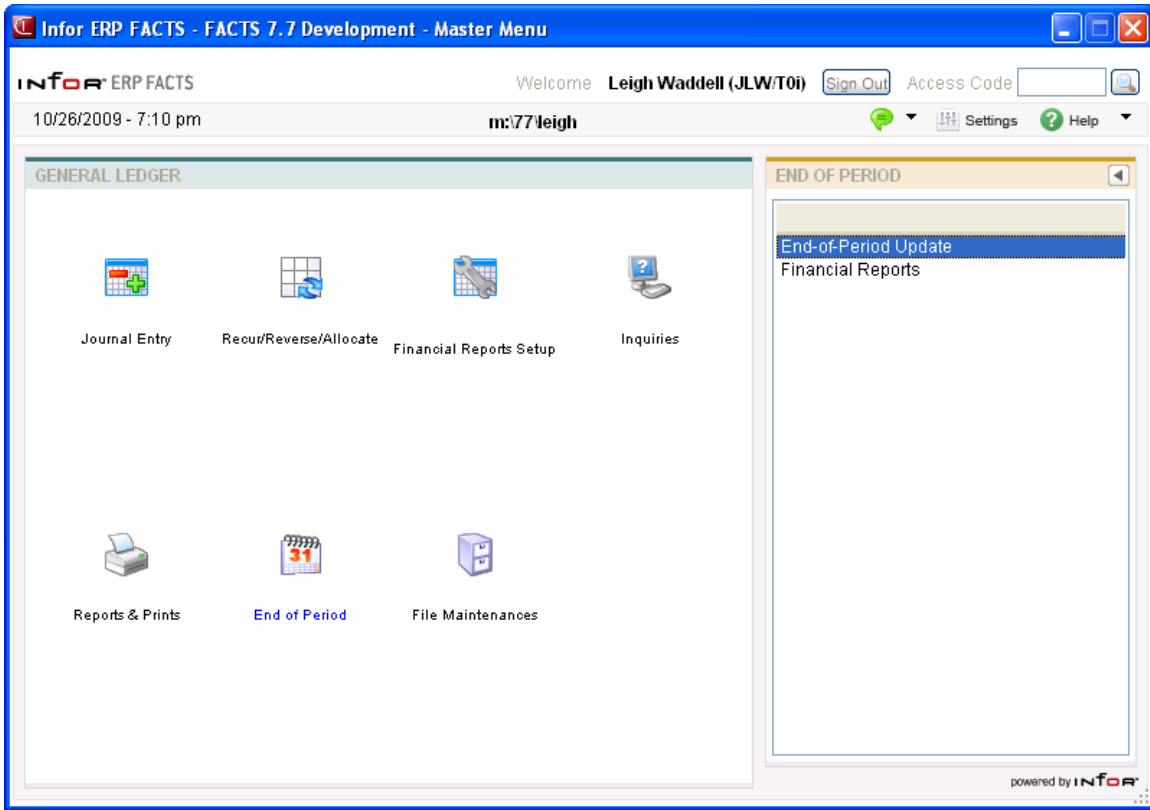
End-Of-Period Update (GLU890)

Function

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

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

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

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

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

User Fields

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

1. True Closeout

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

```
●I End-of-Period Update (GLU890)                                    _ □ ×
 Help

01-FACTS 7.7 Development        END-OF-PERIOD UPDATE              GLU890
                                                             CP=09/04 SEP
A TRUE CLOSEOUT WILL CLOSE THE CURRENT GL PERIOD 09/04 ENDING ON 09/30/04.
ACCOUNT ENDING BALANCES AND BUDGETS WILL BE UPDATED AND JOURNAL ENTRIES DELETED.
ANY REQUIRED REVERSING ENTRIES WILL BE CREATED.

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

TRUE CLOSEOUT |.




IS THIS A TRUE CLOSEOUT? (N/Y), F4-END                      [N] [Y] [End] [OK]
```

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

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

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

Financial Reports (GLR810)

Function

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

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

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

User Fields

Use the following fields to print GL Financial Reports:

1. Period

Enter the period within the last 27 (including the current period) fiscal periods that this report is to be run. Press![icon] or **Enter (CR)** to default to current period. Press![icon] or **F2** to default to last period closed.

2. Report Group

Enter the report group(s) to print. The entry must be a valid report group. Press![icon] or **F2** to search. After entering one group, press **Enter (CR)** to end the field, and press![icon] or **F3** to back up one group. Press![icon] or **F1** to clear all entries

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

If no report groups exist, the system displays the Reports and Formats (GLR810) when you search for report groups. Press![icon] to add a report group and complete the following.

3. Report Name

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

4. Report Format

From the drop list select the report format to be used. The entry must be a valid report format. The report name and format must be the same type.

You can press:

to save your entry.

to stop adding report groups

to delete the highlighted report group

CHAPTER 8

File Maintenances

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

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

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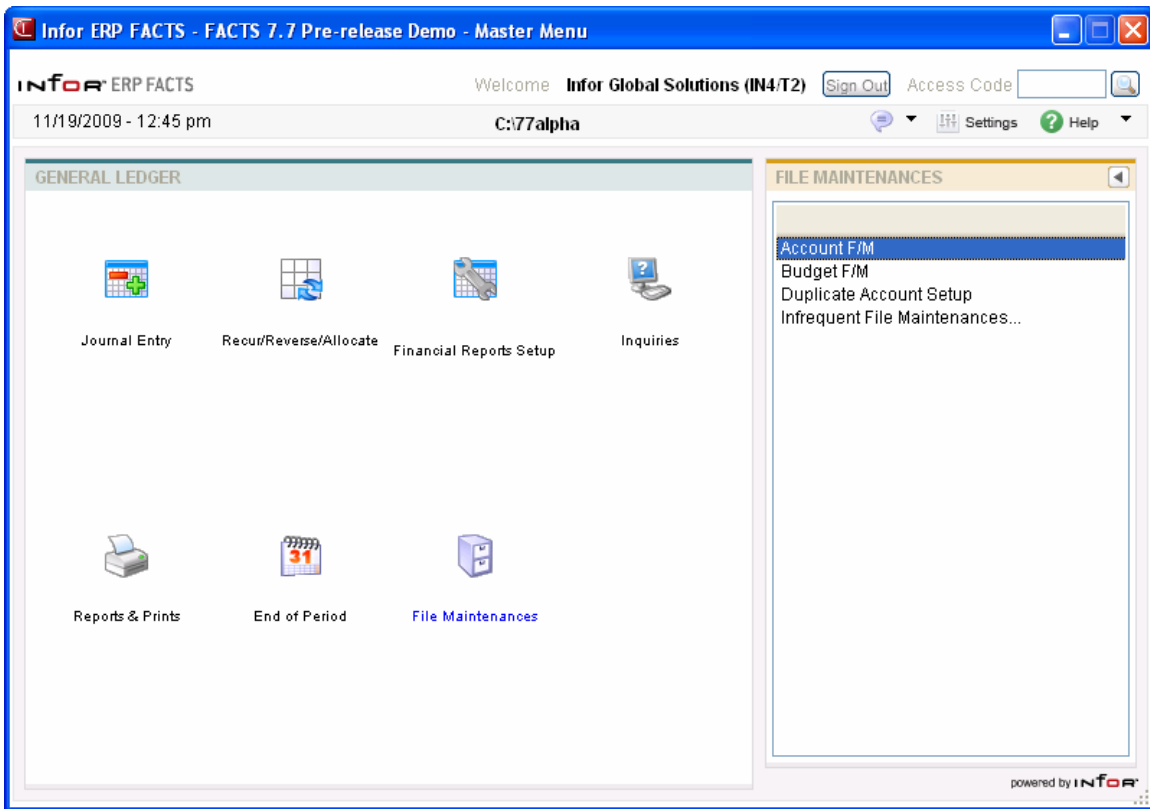
Account F/M (GLF910)

Function

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

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

User Fields

The following fields are involved in creating an account record:

*. GL Account Number

Enter the GL account number without dashes (the system inserts them automatically). Only numeric characters are accepted. Press **F2** or 🔍 to search.

2. Description

Enter the account description (up to 30 characters).

3. Alpha Sort

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

4. Type

Select the Account Type; you can select from: **A**-asset, L-liability, **C**-capital, **R**-revenue, or **E**-expense. Press Enter to initially default to A.

5. Summary Management Type

Select the Summary Management Type; you can select from:**$**-cash, **C**-cost, **I**-inventory, **P**-payables, **R**-receivables, **S**-sales or enter a space indicating not used. This type is used to sort account numbers for the Summary Management Inquiry program. Press **Enter (CR)** to initially default to not used.

6 - 17. Ending Balances

Enter the present ending balance for the current period, the prior period and the ending balances for the past 10 fiscal periods. Enter the balance as a negative (-) if it is a credit balance (example: sales is a credit balance, and telephone is not) and press **F2** or click the 🧍 **Add** button.
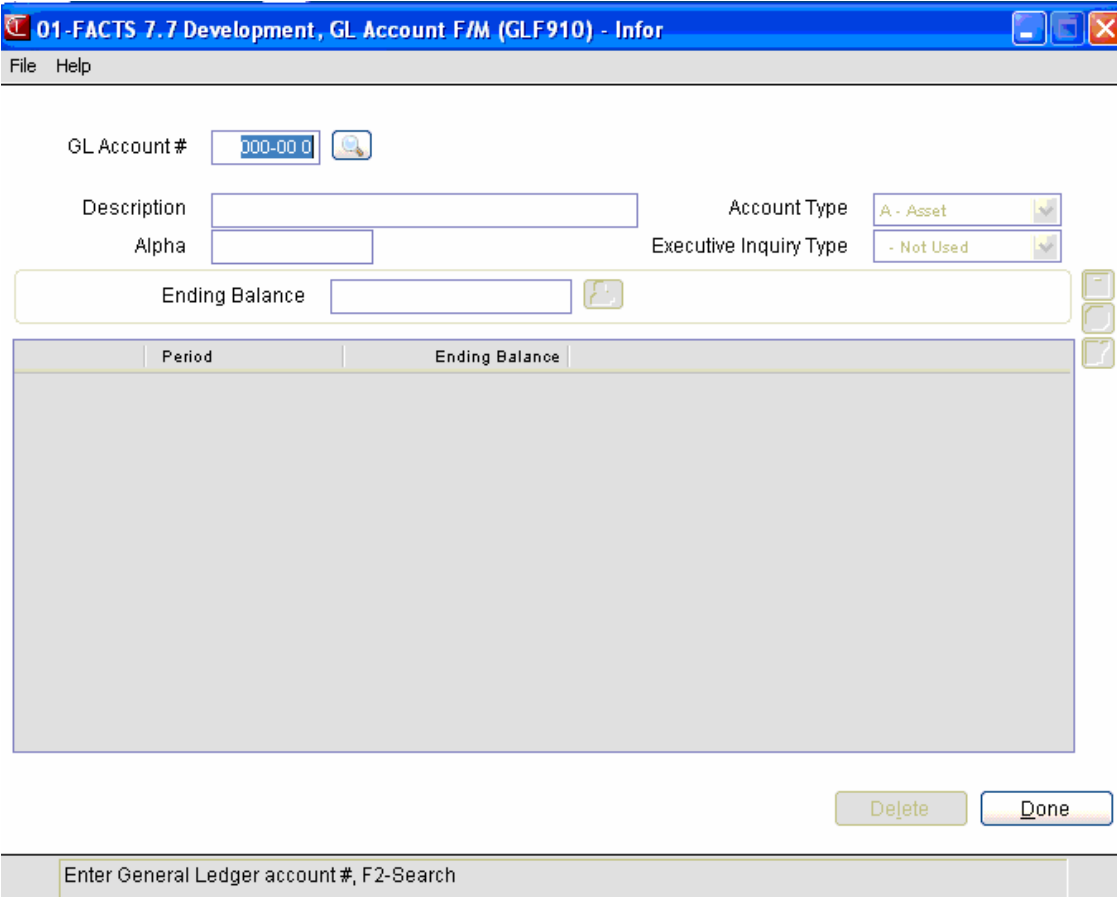
In the dialog, enter the additional periods to carry the ending balance amount forward and press 📝 to edit. Press Enter (CR) in the dialog for 'None", press F2 to carry the ending balance through the current period. Highlight a line in the browser to enter the ending balances for up to 16 additional prior fiscal periods. Enter the balances as a negative (-) if it is a credit balance (example: sales is a credit balance, and telephone is not). **F3** ends fields and sets the remaining balances to 0. Press Enter to initially default to 0. If you need to add to the amount displayed for a period, enter the amount to add and press **F2** or click the 🧍 **Add** button.

You can press:

✖ **Stop** to complete the ending balance record entry.

💾 **Save** to save your changes,

Delete to remove to information in the record and then **Done** again to return to the GL Maintenance menu.

Budget F/M (GLF920)

Function

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

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

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

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

User Fields

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

1. GL Account Number

Enter the General Ledger account number. The entry must be a valid GL account number. Press **F2** or 🔍 to search existing account numbers.

In the browser in the lower portion of the screen, FACTS displays the periods, budget amounts and ending balances for the GL account number. Select the period to modify and press 📝 .

2. Budget Amounts

Enter the budget (+/-99999999.99) for 12 future periods (FP), next period (NP), current period (CP), last period (LP), 25 past periods (PP) and the oldest past period (OP). Press **F3** to set the remaining periods to 0. Press **F1 or** 📋 to default to the amount entered for the previous period.

3. Ending Balances

The system calculates the ending balance based on your budget amount entry.

4. You can select:

Parameterize to enter change the amounts for period line selected in the browser
The dialog displays the following fields:

Beginning Period
Enter the starting period for the change amount.

Ending Period
Enter the ending period for the change amount.

Current Amount
Indicate whether to A-Add the change amount to the ending balance or R-Replace to replace the
ending balance with the change amount.

Type
Indicate the type of the amount change. You can select from:

      I Individual. The user enters the change amount for every line to be changed.
      M Multiple. The change amount entered is added to or replaces the existing budget amount
          for every line to be changed.
      D Distributed. The change amount entered is distributed among the number of lines to
          change and this distributed amount is added to or replaces the existing budget amount
          for every line to be changed.
      P Percent changes. The percentage change amount entered is added to or replaces the
          existing budget amount.

Amount for
Enter the amount change.

Press **OK** to enter the parameter information in the dialog and return to the Budget F/M screen.
Press **Cancel** to return to the Budget F/M screen without entering any information.

When you are finished maintaining budget lines on the Budget F/M screen you can press:

❌ **Stop to complete the ending balance record entry.**

💾 **Save** to save your changes,
Done to return to the GL Maintenance menu.

Duplicate Account Setup (GLU910)

Function

This program allows the user to create GL account numbers for a new branch and/or department.

Account numbers may be created in G/L#, alpha, or account type order. The user also determines the branch and/or department to create from and the new branch and/or department to create.

The program creates new account numbers in the account file based on the parameters selected by the user. The description, alpha sort, type, and summary management type are created for the new accounts using the information in the **from** account number. No account balances are created; i.e., they are initially set to zero.

User Fields

The following steps are involved in duplicating account numbers:

1. Order

Enter whether to create in **G**-General Ledger account number, **A**-alpha or **T**-account type (asset, liability, expense, revenue, capital) order. For example, if creating in type order, enter **T**. Pressing Enter (CR) defaults to G.

2. Beginning Order Choice

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

3. Ending Order Choice

Enter the ending order choice to create, e.g., if GL account number (G) was chosen above, the user selects the ending GL account number to create. Pressing Enter (CR) defaults to LAST.

4. From Branch

Enter the branch from which to create. The entry must be numeric. Pressing Enter (CR) defaults to ALL.

5. To Branch

If ALL was entered in input #4, this input is skipped. Enter the branch to which to create. The entry must be numeric.

6. From Department

Enter the department from which to create. The entry must be numeric. Pressing Enter (CR) defaults to ALL.

7. To Department

If ALL was entered in input #6, this input is skipped. Enter the branch to
which to create. The entry must be numeric.

```
┌─────────────────────────────────────────────────────────────────────┐
│ [] Duplicate Account Setup (GLU910)                          _│□│×  │
│ Help                                                                 │
│─────────────────────────────────────────────────────────────────────│
│ 01-FACTS 7.7 Development       DUPLICATE ACCOUNT SETUP       GLU910  │
│                                                                     │
│ ORDER │.                                                            │
│                                                                     │
│ BEGINNING                                                           │
│                                                                     │
│ ENDING                                                              │
│                                                                     │
│ FROM BRANCH       TO BRANCH                                         │
│                                                                     │
│ FROM DEPARTMENT       TO DEPARTMENT                                 │
│                                                                     │
│                                                                     │
│                                                                     │
│                                                                     │
│                                                                     │
│                                                                     │
│                                                                     │
│ DUPLICATE BY G/L#, ALPHA, OR ACCOUNT TYPE? (G/A/T), F4-END  [End] [OK]│
│                                                                     │
│─────────────────────────────────────────────────────────────────────│
│                                                                     │
│                                                                   .::│
└─────────────────────────────────────────────────────────────────────┘
```
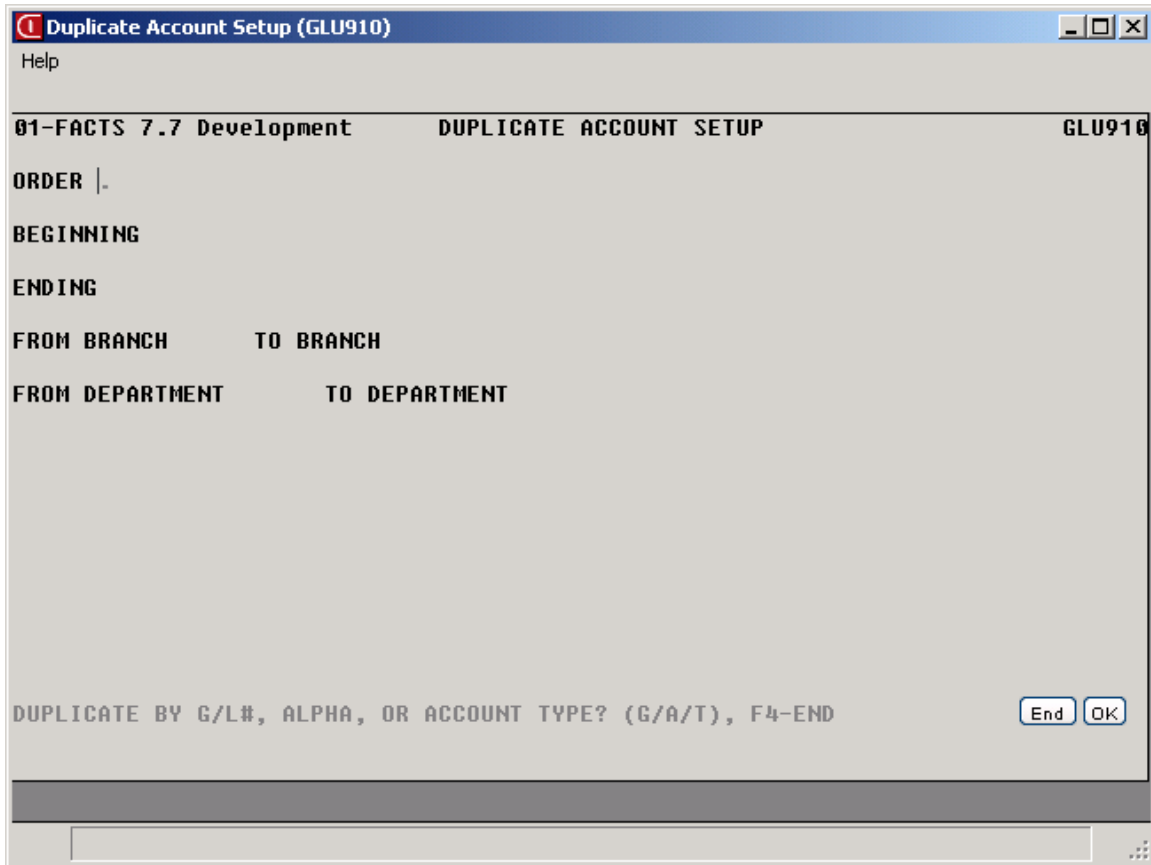
CHAPTER 9

Infrequent F/M

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

The user can add, change and delete the records in a file. This is called maintaining the file. Some file maintenance programs may be used often where others are used less frequently. There is an Infrequent File Maintenances menu for the latter programs; most of these are used only one time during the initial set up of the system. However, the information in the infrequent file maintenances may be updated by the system. An example would be the Nonstatic Control F/M that keeps track of the accounts payable period and all the register trace numbers.

All files, once set up, are maintained and updated by the system. Most file maintenances in the accounts payable system do not need to be maintained by the user and it is unlikely that they will be used.
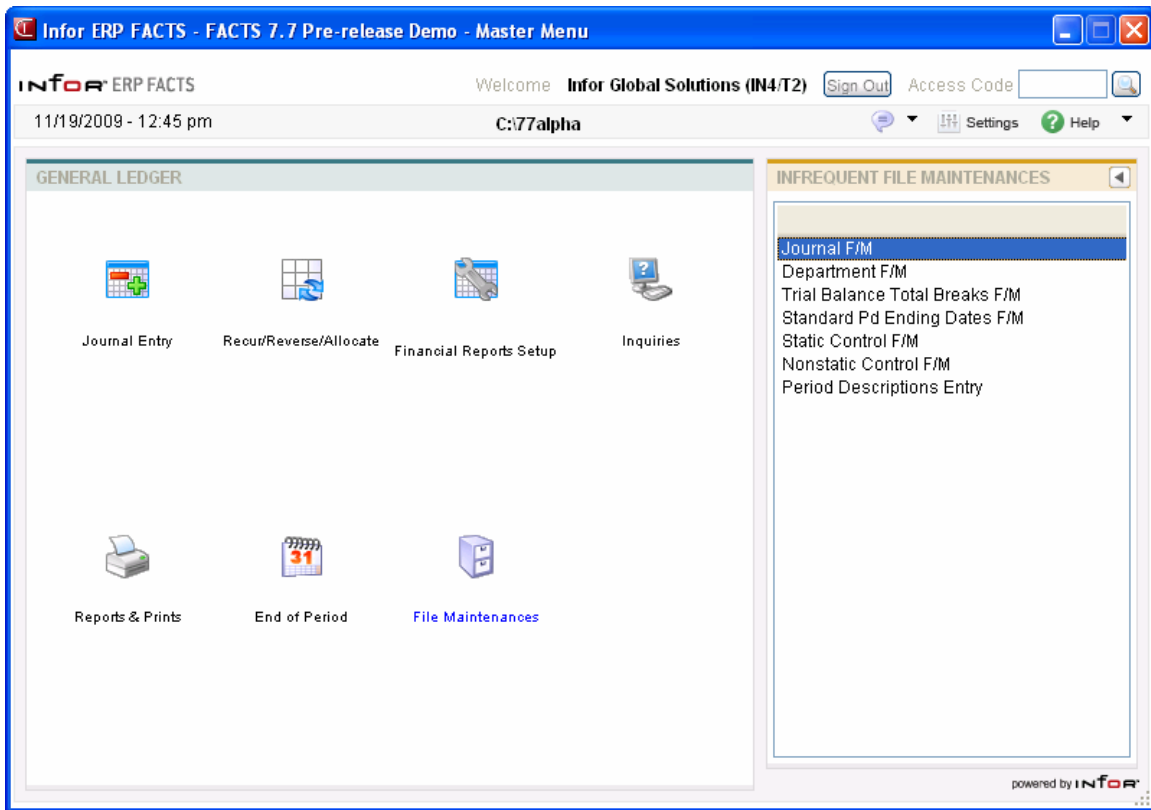
Journal F/M (GLF950)

Function

This program allows the user to create and maintain journal numbers and descriptions.

Journal numbers are used to separate journal entries into groups for audit trail purposes. All journal entries will ultimately be posted into the same file. However, journal numbers allow differentiation in the way they get posted to that file; the entries will go into different areas of the file. For example, when expensing accounts payable documents, the journal entry may go under the accounts payable journal or sales entries may go under the sales journal number.

Journal numbers and their descriptions are determined entirely by the user. Suggested numbers are given in the Installation Manual. All journal entries must reference a valid journal number from this file.

User Inputs

The following inputs are involved in creating a journal record:

* Journal

Enter a journal code (up to 4 characters). Press **F2** or 🔍 to search existing journals. Press **F3** to or ◀ display the first record for the selected journal number. Use the navigation button to scroll backwards ◀ or ▶ forwards through journal records, or ▶| to the last journal record on file.

2. Description

Enter a journal description (up to 30 characters).

3. Last Entry Used

This field should be set to 0 initially. It is updated by the system when journal entries are made for this journal number. Press **Enter (CR)** to default to 0.

You can press:

✖**Delete** to remove to information in the record,

💾**Save** to save your changes,

📓 **Exit** to return to the GL Maintenance menu.

```
01-FACTS 7.7 Development, Journal F/M (GLF950) - Infor          _ □ ×
Help

           Journal        1000   ⌐                      ⏮ ◀ ▶ ⏭

        Description      Sales|
   Last Entry # Used       627

                    💾   Save      ❌  Delete     📄   New     📄   Exit

        Enter journal description
```

Department F/M (GLF955)

Function

This program allows the user to create and maintain department records to be imbedded in the General Ledger account number.

Each of the department records contains a department number and description. Department numbers and their descriptions are determined entirely by the user. Departments are used throughout the system for posting to General Ledger. The department may be imbedded within the GL account number and the proper department may be inserted in the account number when appropriate. For example, if posting sales by department, when an invoice is entered, it is assigned a department (example: 02). When posting to the sales account number (example: 410-00 where -00 indicates department) to general ledger, the system can insert the department and post to the proper account number (example: 410-02). This file is referenced by the GL financial reports to print by department.

User Inputs

The following inputs are involved:

Press **New** to enter a new record.

* Department #

Enter a department number (the length of department is set in the Company Control F/M). Press **F2** or to search existing departments. Press **F3** to or display the first record for the selected department number. Use the navigation button to scroll backwards or forwards through department records, or to the last department record on file.

2. Description

Enter the department description (up to 30 characters).
You can press:

Delete to remove to information in the record,

Save to save your changes,

 Exit to return to the GL Maintenance menu.

Trial Balance Total Breaks F/M (GLF960)

Function

This program allows the user to set up trial balance total breaks according to their own specifications.

The records created by this program determine the layout of the trial balance.

Breaks may be set up for trial balance to print in GL account number order. Accumulated amounts between breaks may be stored in any of nine total groups. One of these nine total groups is printed at each break. It and all total groups of a lesser number are then cleared (set to zero) and may be used again to accumulate amounts. The report total at the end of the trial balance is not affected by any breaks set through this program.

Setting Up General Ledger Breaks for Report Formatter

When setting up GL breaks in Trial Balance Total Breaks F/M (GLF960), each set of Total Group GL breaks must include the entire range of GL numbers.

For example, if you have GL numbers that range from 1000 to 4000 and want to enter a break at GL number 2500 for Total Group 1, you must also enter another break for Total Group 1that would include the highest GL number, in this example, 4000.

The same is true for any Total Group entered. So, if you enter a break for Total Group 2 that ends at GL number 2000, you would need to enter another break for Total Group 2 that ends at or beyond GL number 4000.

Failure to enter the breaks as described will result in formatting problems with the report.

Note that prior to this report being converted to use the Report Formatter, the above requirement did not apply. This requirement is a result of limitations introduced by the Report Formatter.

User Inputs

The following inputs are involved in creating a trial balance break record:

Press 🗋 **New** to enter a new record.

* Ending G/L #

Enter the ending GL account number to print. Press **F2** or 🔍 to search existing GL account numbers. Press **F3** to or ◀| display the first record for the selected GL number. Use the navigation button to scroll backwards ◀ or ▶ forwards through journal records, or ▶| to the last GL # on file.

2. Total Group

Enter the total group to print (1-9). Upon printing, it and all lesser total groups are cleared, (e.g., if total group 5 is printed, total groups 1-5 are set to zero immediately after the print. All higher total groups (6-9, in this case) continue to accumulate figures.) Press Enter to default to 1.

3. Total Description

Enter a description to be printed next to the total (up to 30 characters). Press Enter to default to no description.

You can press:

Delete to remove to information in the record,

Save to save your changes,

 Exit to return to the GL Maintenance menu.

Standard Period Ending Dates Entry (GLF965)

Function

This program allows the user to create and maintain the standard period ending dates record.

This record should be entered when initially setting up the system. It contains period ending dates for the system. The Company Period and Ending Dates program references data created here.

The standard period ending dates record contains ending dates for 45 periods. Initially, there should be future period ending dates to run the system for a year. However, at the end of that year, the system tries to use the next period ending date (while running the GL End-of-Period Update) and there is not one. The system prompts the user to come to this file maintenance and add some new future standard period ending dates (the oldest dates are dropped). Then the user can close GL completely. The standard period ending dates must remain at least two periods ahead of any company current period ending date.

User Inputs

The following inputs are involved in setting up the standard period ending dates record:

1. Ending Dates

Enter each date beginning with the newest date through to the oldest ending date. On any ending date you can press **F2** instead of **Enter**, and the system automatically assigns the remaining dates. For example, if December 31, 1990, is entered this indicates the last day of the month is always used and the last date of each month is set up. If December 25, 1991 is entered, this indicates the 25th day of the month is always used. If the first date entered ends after the 30th however, the ending dates should always be the last day of the month, enter CR. **Do not press F2** to assign remaining dates until entering a date for a month that ends on the 31st.

After all dates are entered, they may be changed or added (new or old) at any time.

You can press:

 or press **Enter (CR)** to save new item information.

Once new information has been added, that standard period ending date displays in the lower half of the screen.

You can select the to add another standard period ending date or the icon to add a line above the highlighted line in the browser.

To edit a standard period ending date, highlight the line in the browser and select the icon to make changes for the highlighted line item.

To delete a standard period ending date, highlight the line in the browser and select the icon.

Select the icon to end standard period ending date entry.

Done to exit the program and return to the GL Infrequent File Maintenances menu.
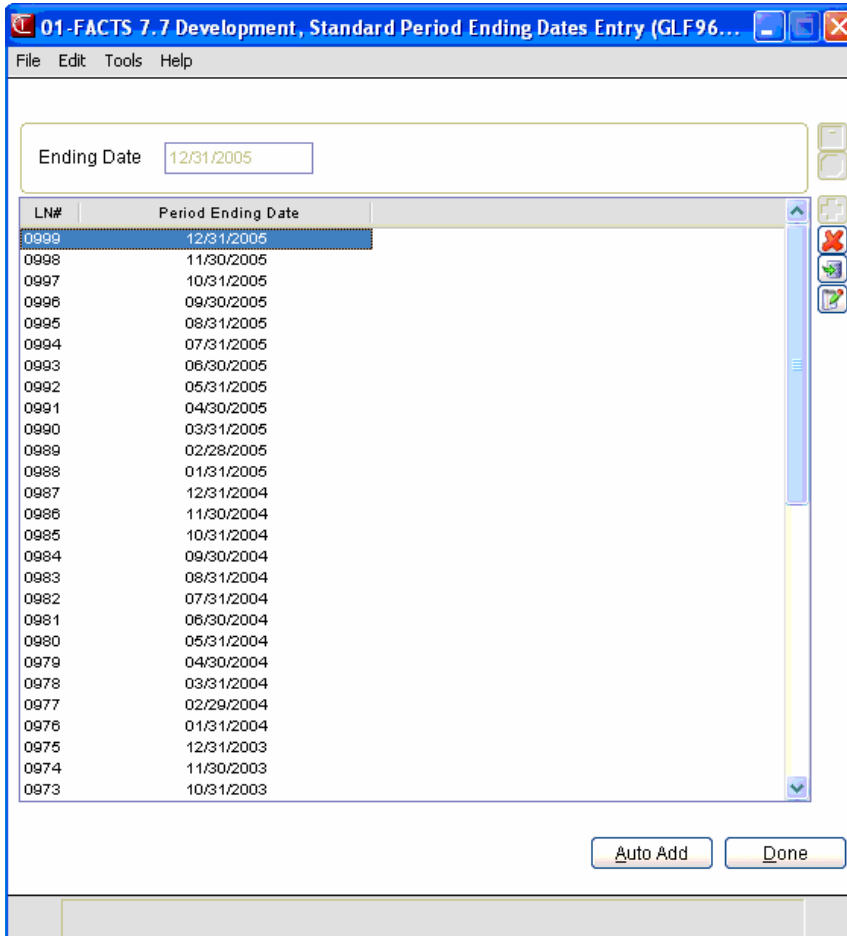
Static Control F/M (GLF975)

Function

This program allows the user to create and maintain the GL static control record. The GL static control record is critical to the proper functioning of the GL system. The record contains information which the GL system references in performing various functions.

CAUTION! It is strongly advised that a password be used for this program. Changes should be made only with extreme caution and under the supervision of your affiliate.

User Inputs

The following inputs are involved in creating the GL static control record:

1. Retained Earnings G/L #

Enter the GL account number for retained earnings. The entry must be a valid GL account number. If you are setting up the record for the first time, F3 allows you to skip inputs #1 and #2. 🔍 or F2 allows a search.

2. Out-Of-Balance G/L #

Enter the GL account number for an out-of-balance account. The entry must be a valid GL account number. 🔍 or F2 allows a search.

3. Journal for Retained Earnings

Enter a journal number to be used to post retained earnings at the end of the fiscal year. (The system posts the entry automatically.) The entry must be a valid journal number. 🔍 or F2 allows a search.

4. Allow Journal Correction

Enter **Y** or **N** to determine whether to allow corrections or deletions in the Journal Entry program. (Some users answer no to preserve audit trails making an offsetting/correction journal entry necessary.) Pressing Enter (CR) initially defaults to Y.

5. Change/Delete Ending Balances

Enter **Y** or **N** to determine whether users have the option of changing and deleting account balances in the Account F/M program. Pressing Enter (CR) initially defaults to Y.

6. Yearly Journal Entry Periods
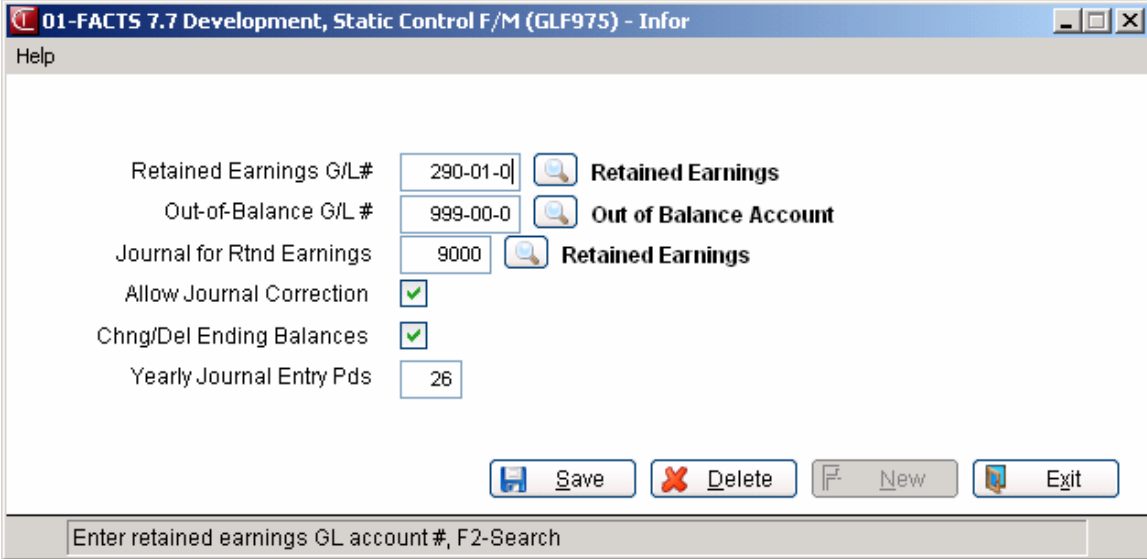
Enter the number of prior periods to store for yearly journal entries (0-26). Pressing Enter (CR) initially defaults to 0.

You can press:

![Delete icon] **Delete** to remove to information in the record,

![Save icon] **Save** to save your changes,

or ![Exit icon] **Exit** to return to the GL Maintenance menu.

Nonstatic Control F/M (GLF980)

Function

This program allows the user of the FACTS system to create the GL Nonstatic control record. The GL Nonstatic control record is critical to the proper functioning of the GL system. The record contains information, which the GL system references in performing various functions.

CAUTION! It is strongly advised that a password be used in this program. Changes should be made only with extreme caution and under the supervision of your affiliate.

User Inputs

The following inputs are involved in creating the GL Nonstatic control record:

1. Current Period

Enter the current period in which entries are now posted.

2. Current Period Ending Date

Enter the current period ending date in which the current entries are posted.

3. Next Period and Next Ending Date

The system displays the last period closed, and last period closed ending date values.

4. Last Closed Period and Last Closed Ending Date

The system displays the last period closed and last period closed ending date values.

In the browser in the lower portion of the screen, you can select the previous periods and ending dates for display only.

5. Last Period Recurring Entries Posted

Enter the last period in which the recurring entries were posted (ref. 5). This initially defaults to the last period in GL and is updated by the system.

6. Last Period Reversing Entries Posted

Enter the last period in which the reversing entries were posted (ref. 5). This initially defaults to the last period in GL and is updated by the system.

7. Last Period Allocating Entries Posted

Enter the last period in which the allocating entries were posted (ref. 5). This initially defaults to the last period in GL and is updated by the system.

8. Date Of Last End-Of-Period Update

Enter the date of the last End-of-Period Update in General Ledger (ref. 2). Pressing Enter (CR) defaults to 010100 initially (assuming date mask in company control record is set to MMDDYY) and is updated by the system.

From the File menu, you can select **Delete All** to delete all information from the GLNSTC file and GLPDED file. Select **Done** to save your changes and exit the screen. Select **Cancel** to exit the screen without saving your changes.

Period Descriptions Entry (GLE980)

Use the Period Descriptions Entry program to create and maintain the company period description records.

Function

This record is entered when initially setting up the system and thereafter is maintained by the system. It determines the company's fiscal periods and their descriptions. Enter the description for each defined period.

Access this program by choosing *General Ledger→File Maintenances→Infrequent File Maintenances→Period Descriptions Entry.*

User Inputs

Use the following fields to create descriptions for company periods:

1. Period

Enter the current period for this company. Press **Enter (CR)** to initially default to the first period of the current year.

2. Description

Enter the string of 3-character period descriptions that are to be displayed on screens throughout the system beginning with the first month of the fiscal year. The total number of characters entered must equal 3 x the number of periods per year. The description chosen is user-defined. Press Enter to initially default to the first three letters of each month for a 12-period year (JANFEBMAR...).

The remaining periods and dates are then calculated and displayed.

APPENDIX A: References

1. **F3 - End** If the entry program has an ending routine, F4 backs up to the **prompt-selection input**. Otherwise, F3 ends and exits the program or ends, clears the screen, and returns to input #1.

2. **Date** Dates will be displayed according to the format set in the Company Control Record. For viewing purposes, all dates will be displayed with a two digit year. For editing purposes, all dates will allow the entry and display of a four digit year. An entry date can be viewed in its entirety by using the left and right arrow keys or by using the HOME and END keys to scroll through the date field. The system will allow the full date or a partial date to be entered.

   Special dates that were previously displayed and stored as 01/01/00 and 12/31/99 will no longer be handled in the same manner.   Tag names such as NONE, ASAP, FIRST, LAST, etc. will now be used in place of "generic" dates. These tag names will also be accepted as the valid input dates in some data entry prompts.

   If you are upgrading from FACTS 6.05 (or earlier) to FACTS 6.06 (or later), the dates stored in your system are converted for you behind the scenes. Dates that display as **/**/** indicate that data is present for the field but the system does not know how to interpret the date. Contact your Affiliate for support.

   The Rule of 50: FACTS programs uses a "rule of 50" logic to expedite date processing. If the two digit year is greater than or equal to 50, the system will assume the date to be in the 1900s; if the two digit year is less than 50, the system will assume the date to be in the 2000s.

   During data entry, if the system is unable to interpret the date entered, the date mask will be displayed in the prompt. If the system is able to interpret the date entered, the date will be displayed in the prompt. Dates prior to 01/01/1800 or after 12/31/2199 are not allowed during date entry.

   FACTS programs contain 8-character and 10-character date fields. The date editing/entry display varies slightly depending on whether it is an 8-character or 10-character field. When editing a date, using the right arrow or the END key, will advance the cursor to the end of the date field and using the left arrow or the HOME key, will advance the cursor to the beginning of the date field.

	8-Character Date Field	**10-Character Date Field**
When entering a date in the 1900s (as defined by the 50-rule), the date will be displayed as follows:	**ORDERED** 01/02/96<	**ORDERED** 01/02/96 <
Use the right arrow key or the END key to display the full 4-digit year:	**ORDERED** /02/1996<	**ORDERED** 01/02/1996<

A plus sign at the end of the date field indicates that the year is not in the default century.	**ORDERED** <u>01</u>/02/96+	**ORDERED** <u>01</u>/02/2096<

3. **End Of Inputs** In all report and update programs, this is the last input prior to processing. This gives the user a chance to check all information entered for accuracy. If something needs to be changed, enter **F4** to back up and change. Once everything is correct, press **CR** or type **YES** and the program continues.

4. **Line Numbers** Line numbers are assigned automatically, beginning with 001, when entering a new entry, or the next line number when editing an existing entry. Some entry programs have 99 possible line numbers, but where needed the system provides numbers up to 999. Each new line number is one greater than the last. In the rare case where the maximum line numbers have been entered for a single entry, the program advances to the **prompt-selection input** and refuses further entries.

5. **Period** The mask of the period is PP/YY, i.e., the user may enter two digits for the period then enter the slash (/) and then enter two digits for the year. The period and year may also be entered without the slash and the system inserts it when displaying the period on the screen. One or two digits may be entered and the system assumes are the period and the current year.

6. **Search** The search feature allows the user to search for various fields when little or no information may be known about them. The search window will display at the bottom of the screen. Enter a search key, continue, or select the line number of one of the displayed lines.

APPENDIX B: Glossary of Terms

Activity The activity of a GL account is the difference between the ending balance of the previous month and the current balance. Activity can also be calculated for two previous periods or a range of periods by comparing the ending balances of the selected periods.

Allocating entry An allocating entry is an entry to a journal that distributes an amount to be posted over several G/L #'s or will sum several account amounts to post into a single G/L#. For example, a company could break down its phone expenses by department. That company would enter all the GL account numbers that hold the phone expenses (i.e., local carrier, long distance service and maintenance) under the from accounts column in the Allocating Journal F/M. Then the department's individual phone expense numbers and the percentage of the total bills (total of the from accounts) would be entered under the to accounts column (i.e., sales & marketing telephone - 50%, production telephone - 10%, administration telephone 40%). When the Post Recur/Reverse/Allocating program is run, all the **from** account totals receive an offsetting amount in order to balance that account, and posted to the **to** accounts are the corresponding allotted amount. Only journal entries in the same journal will be allocated. Allocating is performed only in the journal in which it was entered and is never done between journals.

Amount column Amount column stands for the amount in a column of a particular financial report. The amounts are taken from financial reports and stored in the GL figures file. These values can be used on other reports as is the case with the net profit and loss line to be used on the Balance Sheets. These figures are displayed in the GL Report Figures F/M.

Chart of accounts The chart of accounts is a list of all the GL account numbers that a company uses. Each company has its own chart of accounts.

Close-out Each period must be closed in order to move on the next period. The process of closing a period is called a close-out. A true close-out tells the system to irreversibly update all files and increment the period. A false close-out tells the system to only update the ending balances, in order to run the financial reports. A false close-out can be run as many times as needed.

Department number A department number that exists on file is valid. GL department numbers are setup through the GL Department F/M. Departments are used to segregate sections of a company, i.e., sales & marketing or customer support. Financial reports may be printed for a department. For more information, refer to the Department F/M in General Ledger. The length of the department is defined in the SM Company Control F/M (1-4 digits). If using departments, the department number

is imbedded in the G/L# (position to be imbedded is also defined in the company control record) for posting purposes.

Detail ledger   A report that prints the beginning balance, activity (displayed by journal and entry number) and ending balance for each GL account over a range of periods.

Ending balance   The ending balance is the total amount posted to the account from the beginning of the fiscal year through the close of the period for revenue and expense accounts, and it is the total amount posted to the account from the time the account was set up through the close of the period for other types of accounts.

Entry type   A journal entry can be a regular entry, a reversing entry, a recurring entry or an allocating entry.

GL period   Most of the modules in the system have their own period. GL stores of these periods in the General Ledger Standard Period Ending Dates F/M. The current GL period is stored along with the last day of the period, in the GL company period ending dates record. The next GL period is the first period to follow the current period in the period string (also in the GL company PD ending dates record). The number of periods per year is defined and stored in the company control record.

G/L # type GL account numbers fall into several types. These types are common account categories: asset, liability, capital, revenue and expense. The types are input by the user at the initial setup of a GL account number through the GL Account F/M.

General ledger account number A General Ledger account number that exists on file is valid. Valid G/L #'s are set up through the General Ledger Account F/M program. The system uses the numbers to organize specific accounts in order to post amounts. For example, the G/L # 1000000000 may be the account for telephone service; all telephone expenses would then be added up and stored under account number 1000000000. The length of the G/L # (minimum = 4, maximum = 10) is determined in the company control record. The system allows the G/L # to contain a branch number (2 digits) and/or a department number (1-4 digits). The position of these numbers are stored in the company control record.

Journal   A journal that exists on file is valid. Journals are set up through the GL Journal F/M. The system uses journal numbers to separate journal entries by the type of entry (example: sales, payroll, receivables, etc.). The length of the journal number is up to four characters (alphanumeric, user-defined). Each module, when set up, determines the journal number to post the transactions of that module to in the General Ledger. For more information, refer to the Journal F/M in General Ledger.

Journal entry A journal entry that exists on file is valid. Journal entries are made through the Journal
 Entry program (for current period) or the Prior Period Journal Entry program (for closed periods).
 Journal entries are stored by a 3-digit number in the journal file. An entry includes a G/L # and a
 debit or credit amount. This amount is posted to the GL account number and the record of this
 transaction is stored by journal, by entry number, in the (yearly - for closed periods) journal file.

Last closed The last closed period is the prior period immediately preceding the current period. For
 example, if a company's fiscal year has 12 periods and the current period is June, then the last closed
 period is May.

Mask A mask is used to format a number when printing. For example, printing the number -1 through a
 mask of "-##0.00" would print "-1.00", or through a mask of "(##000.00)" would print (001.00). The
 user can select which format to use on the GL financial reports in the GL Report Setup F/M. Options
 include: a negative sign before the number, a negative sign after the number, commas every 3 digits,
 parentheses for negative numbers, one, two, or no decimal places, etc.

Out-of-balance If for some reason the system shuts down or encounters a hardware problem, instead of
 zeroing out any corrupted accounts, the system posts any unbalanced entries to the Out of Balance
 account. Normally, this account is not used.

% of base Percentage of base is a term used to describe a column on the GL financial reports. The
 column prints the proportion of the previous column's amount and a selected line in the report (% of
 base line). The number is printed as a percentage of the base line. For example, line 10 is a caption
 line that prints "Telephone Costs". Lines 20, 30 and 40 print the total of the costs for the local carrier
 - $10, long distance service - $25 and maintenance costs - $15, respectively. Line 50 is a total line
 printing the total of these costs. The % of base line is 50 (the total costs) and lines 20, 30 and 40 print
 their percentage of the total (20%, 50%, and 30%, respectively).

Post To post an amount is to store a number under a specific GL account number. For example, the user
 receives a phone bill for $60. The bill is entered into the system in the AP Document Entry program.
 When the period is closed and the AP Document Entry Register is run, that $60 is stored under a
 G/L# designated for phone expenses. This act of storing it under an account number is called
 posting. The system posts amounts to accounts in order to classify accounts (expenses, assets,
 liabilities, capital, and revenues) and print totals of these accounts in order to better examine the
 company. Posting is done automatically by the system in register programs.

Prior period A prior period is a closed period. There are a designated number of periods per fiscal year (set in the company control), the system operates in each module's current period. Once the current period is closed, it becomes a prior period.

Recurring entry A recurring entry is an entry to a journal that is to be made every month. Instead of the user having to input the same entry over and over, the system allows the user make the entry initially and then posts it every month by running the Post Recur/Reverse/ Allocating program. An example of a recurring entry would be depreciation of an asset that is posted every month.

Report figures Report figures are the values of the columns (see Amount Column) on a single line of a GL financial report. These values are written to the GL figures file by a total line on the report. Usually, they are written out to be used on another report, but can be used in that same report.

Report format Each financial report type can be printed in several formats. There formats are supplied by the system and are displayed by the Report Format F/M. Report formats are two digit numbers and are the last two numbers of a GL financial report program.

Report group   A report group that exists on file is valid. Report groups are set up through the GL Report Groups F/M. Report groups are used by the system when building the GL financial reports. Report groups hold the range of departments, branches or companies to print on the reports. For example, report group SPRT could be set up to include all the sporting good stores for a range of branches (i.e., 01-Dallas, 03-Atanta, 07-Memphis and 09-Chicago) in a particular company.

Report line The GL financial reports require assembly by line. The user tells the system what to print on each line of the report. These lines are designated a user-defined line number in the GL Report Setup F/M. There are several types of report lines, for more information see GL Report Setup F/M.

Report type The GL financial reports fall into three report types: P&L, Balance Sheet and Other. Each report format (how the report prints and with what accounts) has a specific report type. Report types are entered in the GL Report Setup Layout F/M.

Retained earnings Retained earnings are the sum total profit or loss of the company since its inception. At the end of a fiscal year, the net profit or loss is balanced by an entry in the retained earnings account.

Reversing entry A reversing entry is an entry to a journal that balances an entry to be posted in the next period. For example, if the user needs to expense a bill in the current period, yet does not receive the bill until the next period, a reversing entry would be entered that posts the expense to the current period, and the system automatically makes the offsetting journal entry for the next period. This way when the bill is received, the offsetting entry balances the expense of the bill entry. Most of the time this is used for accruing expenses.

Total group A total group is one of nine subtotals for the financial reports. The system allows the user to assign the value of a specific line on the financial report to a specific total group. This enables reports to independently total and subtotal in sections that may not be in consecutive order. For example, if the first section of the P&L is overhead, the amounts might be added to total group 1. The second might be gross revenues and all the figures might be added to total group two. Total groups 2 and 1 could be subtracted from each other and stored in total group 3. The next section might subtotal commissions and store that in total group 4. If total group 4 is subtracted from 3, the report might then print total group 3, which would contain the net profit.

Trial balance A report that prints the beginning balance, activity, and ending balance for each GL account over a range of periods.

Trial balance total break A record indicating to the system where totals of accounts should print on a detail ledger/trial balance.

Undistributed The undistributed amount is the difference between the allotted amount (from the header portion) and the amount allocated to G/L #'s (the detail portion). For example, if the user were making a journal entry for $100, then all $100 would have to be distributed to user-selected G/L #'s. If the full amount was apportioned (the allotted amount $100 equal to the distributed amount $50 to sales and $50 to inventory) then there would be no undistributed amount. Or, if the entire amount was not apportioned ($100 minus $50 to sales and $25 to inventory), then the amount left over ($25) would be the undistributed amount.

Variance Variance is a term used to describe a column on the GL financial reports. The column will print the proportion between any two other columns on that same report line. This proportion is printed as a percentage of how the two amounts vary.

Yearly journal When the current GL period is closed, all the GL journal entries are moved to the history file. This history file is the yearly journal file. The user can view the journal entries from closed periods in the Yearly Journal Inquiry.

APPENDIX C: Sample Reports

```
DATE: 04/22/09                           DEMO COMPANY                           GLR210 PAGE: 1
USER: SSI ToW                   RECURRING/REVERSING JOURNAL PRINT                TIME:  1:30 PM

JOURNAL FIRST TO LAST
ENTRY FIRST TO LAST

LN# G/L#    T DESCRIPTION              MEMO                          DEBIT        CREDIT        STANDARD
=============================================================================================================
Journal 2000 PAYABLES
Entry 800 MONTHLY SERVICE CHARGES ON ACCOUNTS

001 100-01-0 A CASH                    BRANCH 01                                  25.00         (25.00)
002 650-01-1 E BANK CHARGES            ATLANTA BANK EXPENSE          25.00                        25.00
003 100-02-0 A CASH                    BRANCH 02                                  23.50         (23.50)
004 650-02-1 E BANK CHARGES            DALLAS BANK EXPENSE          23.50                         23.50

Entry 801 INSURANCE PAYMENTS

001 100-01-0 A CASH                    BRANCH 01                                 240.00        (240.00)
002 750-01-1 E INSURANCE EXPENSE       INSURANCE EXPENSE           240.00                       240.00
003 100-02-0 A CASH                    BRANCH 02                                 135.50        (135.50)
004 750-02-1 E INSURANCE EXPENSE       INSURANCE EXPENSE           135.50                       135.50

Entry 900 ESTIMATED TELEPHONE EXPENSE

001 310-01-0 L ACCOUNTS PAYABLE                                                  330.00        (330.00)
002 735-01-1 E TELEPHONE                                           190.00                       190.00
003 735-01-2 E TELEPHONE                                            50.00                        50.00
004 735-02-1 E TELEPHONE                                            75.00                        75.00
005 735-02-2 E TELEPHONE                                            15.00                        15.00
                                                             ------------   ------------
                                        JOURNAL TOTAL            754.00         754.00

Journal 3000 RECEIVABLES
Entry 900 PRE-PAYMENT ON SURPLUS EQUIPMENT SALE

001 100-01-0 A CASH                    CASH IN ADVANCE                          1500.00       (1500.00)
002 420-01-1 R MISCELLANEOUS INCOME    SCRAP METAL & EQUIPMENT     1500.00                     1500.00
                                                             ------------   ------------
                                        JOURNAL TOTAL           1500.00        1500.00
                                                             ------------   ------------
                                        REPORT TOTAL           2254.00        2254.00

T=ACCOUNT TYPE (A=ASSET, L=LIABILITY, C=CAPITAL, R=REVENUE, E=EXPENSE)

ENTRIES: 4                                                                      END OF REPORT
```

```
DATE: 04/22/09                         DEMO COMPANY                      GLR210 PAGE: 1
USER: SSI ToW                     ALLOCATING JOURNAL PRINT               TIME:  2:06 PM

JOURNAL 6000 TO 6000
ENTRY 700 TO 712

     LN# G/L#     T DESCRIPTION                    TOTAL  ALOC        DEBIT        CREDIT
=============================================================================================
Journal 6000 EXPENSE
Entry 700 ALLOCATION OF MISC ADMIN EXPENSE TO DEPT

FROM 001 630-01-1 E MISCELLANEOUS EXPENSE        351.44 100.0%                     351.44
  TO 001 630-01-1 E MISCELLANEOUS EXPENSE               41.0%      144.09
     002 630-01-2 E MISCELLANEOUS EXPENSE               12.0%       42.17
     003 630-02-1 E MISCELLANEOUS EXPENSE               40.0%      140.58
     004 630-02-2 E MISCELLANEOUS EXPENSE                7.0%       24.60
                                                               ------------  ------------
                                          ENTRY TOTAL           351.44        351.44
                                                               ------------  ------------
                                          JOURNAL TOTAL         351.44        351.44

Journal 6000 EXPENSE
Entry 710 ALLOCATION OF PRINTING EXPENSES BY DEPT

FROM 001 715-01-1 E PRINTING                        .00 100.0%                        .00
  TO 001 715-01-1 E PRINTING                            68.0%                         .00
     002 715-01-2 E PRINTING                            20.0%                         .00
     003 715-02-1 E PRINTING                            10.5%                         .00
     004 715-02-2 E PRINTING                             1.5%                         .00
                                                               ------------  ------------
                                          ENTRY TOTAL              .00           .00

Entry 712 ALLOCATION OF POSTAL EXPENSE BY DEPT

FROM 001 730-01-1 E POSTAL EXPENSE               162.00 100.0%                     162.00
  TO 001 730-01-1 E POSTAL EXPENSE                      52.0%       84.24
     002 730-01-2 E POSTAL EXPENSE                      15.0%       24.30
     003 730-02-1 E POSTAL EXPENSE                      28.0%       45.36
     004 730-02-2 E POSTAL EXPENSE                       5.0%        8.10
                                                               ------------  ------------
                                          ENTRY TOTAL           162.00        162.00
                                                               ------------  ------------
                                          JOURNAL TOTAL         162.00        162.00
                                                               ------------  ------------
                                          REPORT TOTAL          513.44        513.44

T=ACCOUNT TYPE (A=ASSET, L=LIABILITY, C=CAPITAL, R=REVENUE, E=EXPENSE)

ENTRIES: 3                                                             END OF REPORT
```

```
DATE: 04/22/09              DEMO COMPANY              GLR710 PAGE: 1
USER: SSI ToW               TRIAL BALANCE             TIME:  1:32 PM
                    PERIOD 09/09 SEP  ENDING 09/30/09


G/L# FIRST TO LAST
BRANCH 01 ATLANTA BRANCH
DEPARTMENT 1 WHOLESALE


G/L#      DESCRIPTION                BEGINNING       ACTIVITY        ENDING
=========================================================================
410-01-1 SALES                      (592413.45)     (71347.74)   (663761.19)
420-01-1 MISCELLANEOUS INCOME          (490.07)           .00       (490.07)
440-01-1 FINANCE CHARGES              (2806.12)        (20.00)      (2826.12)
490-01-1 DISCOUNTS TAKEN              (5238.01)       (195.63)      (5433.64)
                                                              ------------
                                          REVENUES TOTAL     (672511.02)

520-01-1 PURCHASES - MISCELLANEOUS     2717.57         280.28       2997.85
530-01-1 COST OF GOODS SOLD          403845.92       49786.57     453632.49
535-01-1 INVENTORY ADJUSTMENTS         3828.77            .00       3828.77
540-01-1 SALES TAX                     7638.46         358.05       7996.51
550-01-1 SALARIES                    104248.08       12642.38     116890.46
560-01-1 PAYROLL TAXES                25120.33        1439.22      26559.55
565-01-1 401-K EMPLOYER EXPENSE        1102.02         189.48       1291.50
570-01-1 EMPLOYEE EXPENSES             1856.64         392.50       2249.14
580-01-1 ENTERTAINMENT                 3542.44            .00       3542.44
590-01-1 TRAVEL                        5417.78         400.41       5818.19
610-01-1 DEPRECIATION EXPENSE          9320.58            .00       9320.58
620-01-1 OFFICE EXPENSE                1493.00          50.63       1543.63
625-01-1 AUTO & TRUCK EXPENSE          1934.58         153.11       2087.69
630-01-1 MISCELLANEOUS EXPENSE          785.77         401.76       1187.53
640-01-1 FREIGHT                       2277.32         497.40       2774.72
650-01-1 BANK CHARGES                   193.52            .00        193.52
660-01-1 DISCOUNTS GIVEN               5830.32         308.55       6138.87
710-01-1 ADVERTISING                   4744.73         846.57       5591.30
715-01-1 PRINTING                      1091.65            .00       1091.65
720-01-1 DUES & SUBSCRIPTIONS          1231.59          25.00       1256.59
730-01-1 POSTAL EXPENSE                1006.12         162.00       1168.12
735-01-1 TELEPHONE                     1304.80         298.72       1603.52
740-01-1 TAXES & LICENSES             16573.00        3179.65      19752.65
750-01-1 INSURANCE EXPENSE             5616.41          81.67       5698.08
760-01-1 RENTAL EXPENSE                1320.12            .00       1320.12
780-01-1 LEGAL & PROFESSIONAL          6946.69         935.55       7882.24
790-01-1 UTILITIES                     6589.12        1084.20       7673.32
                                                              ------------
                                          EXPENSES TOTAL      701091.03
                                                              ------------
                              PROFIT & LOSS ACCOUNTS TOTAL     28580.01
                                                              ------------
                                          REPORT TOTAL        28580.01
ACCOUNTS: 31                              END OF REPORT
```

```
DATE: 04/22/09                                  DEMO COMPANY                               GLR710 PAGE: 1
USER: SSI ToW                                   DETAIL LEDGER                              TIME:  2:07 PM

                                       PERIOD 09/09 SEP  ENDING 09/30/09

G/L# FIRST TO 120-01-0


G/L#     DESCRIPTION              DATE   JRNL ENT MEMO                      BEGINNING     ACTIVITY      ENDING
===============================================================================================================
100-01-0 CASH                    09/07/09 1000 351   POSTING FROM SALES REG 0535  275621.84      117.52
                                 09/21/09 1000 353   POSTING FROM SALES REG 0537                  54.81
                                 09/07/09 2000 312   AP CHECK REGISTER #0346                   (7585.19)
                                 09/07/09 2000 313   AP CHECK REGISTER #0348                  (65707.59)
                                 09/14/09 2000 315   AP CHECK REGISTER #0349                   (6559.95)
                                 09/21/09 2000 317   AP CHECK REGISTER #0351                  (12911.21)
                                 09/07/09 3000 407 BOUNCED CHECKS                              (130.18)
                                 09/07/09 3000 408 REGULAR INCOME                             20906.21
                                 09/21/09 3000 410   AR CASH RECEIPTS REG #0460               14175.97
                                 09/28/09 3000 413   AR CASH RECEIPTS REG #0462               30788.04
                                 09/05/09 4000 131   PR CHECK REGISTER #0404                   (995.37)
                                 09/05/09 4000 133   PR CHECK REGISTER #0406                  (3502.44)
                                 09/14/09 4000 134   PR CHECK REGISTER #0407                   (946.82)
                                 09/21/09 4000 136   PR CHECK REGISTER #0409                   (946.82)
                                 09/21/09 4000 138   PR CHECK REGISTER #0411                  (3431.97)
                                 09/28/09 8000 031   CORRECT BANK BALANCES                      613.73   239560.58
100-02-0 CASH                    09/07/09 2000 312   AP CHECK REGISTER #0346   55544.14     (3792.60)
                                 09/07/09 2000 313   AP CHECK REGISTER #0348                  (32853.80)
                                 09/14/09 2000 316   AP CHECK REGISTER #0350                   (5908.81)
                                 09/21/09 2000 318   AP CHECK REGISTER #0352                   (4648.78)
                                 09/07/09 3000 408   AR CASH RECEIPTS REG #0458                1442.83
                                 09/14/09 3000 409   AR CASH RECEIPTS REG #0459               15238.86
                                 09/21/09 3000 411   AR CASH RECEIPTS REG #0461                1167.91
                                 09/05/09 4000 132   PR CHECK REGISTER #0405                   (650.83)
                                 09/14/09 4000 135   PR CHECK REGISTER #0408                   (586.92)
                                 09/21/09 4000 137   PR CHECK REGISTER #0410                   (586.92)
                                 09/28/09 8000 031   CORRECT BANK BALANCES                      529.04    24894.12
110-01-0 PETTY CASH                                                            132.87                     132.87
110-02-0 PETTY CASH                                                            123.96                     123.96
120-01-0 ACCOUNTS RECEIVABLE     09/07/09 1000 351   POSTING FROM SALES REG 0535  66198.96    23706.78
                                 09/14/09 1000 352   POSTING FROM SALES REG 0536               27956.01
                                 09/21/09 1000 353   POSTING FROM SALES REG 0537               21392.23
                                 09/27/09 1000 354   POSTING FROM SALES REG 0538               18818.95
                                 09/07/09 3000 406 MAINTENANCE CONTRACT INCOME                  541.47
                                 09/07/09 3000 407   AR RETURNED CHECK REG #0122                150.18
                                 09/07/09 3000 408 BRANCH 1                                  (21028.63)
                                 09/14/09 3000 409   AR CASH RECEIPTS REG #0459              (11373.52)
                                 09/21/09 3000 410   AR CASH RECEIPTS REG #0460              (14175.97)
                                 09/28/09 3000 413   AR CASH RECEIPTS REG #0462              (23442.61)
                                 09/28/09 6000 293   JC INVOICING REGISTER #0293                810.12    89553.97
                                                                                           ------------
                                                                         REPORT TOTAL       354265.50
ACCOUNTS: 5                                                                                 END OF REPORT
```

```
DATE: 04/22/09                             DEMO COMPANY                          GLR720 PAGE: 1
USER: SSI ToW                              JOURNAL PRINT                         TIME:  2:11 PM


PERIOD 09/09 SEP  ENDING DATE 09/30/09
JOURNAL 1000 ENTRIES 351 TO 352


LN# G/L#    T DESCRIPTION                     MEMO                        DEBIT          CREDIT
=================================================================================================
Journal 1000 SALES
Entry 351 09/07/09 POSTING FROM SALES REGISTER 0535

001 100-01-0 A CASH                                                    117.52
002 120-01-0 A ACCOUNTS RECEIVABLE                                   23706.78
003 120-02-0 A ACCOUNTS RECEIVABLE                                   15786.58
004 175-01-0 A INVENTORY                                                            16087.15
005 175-02-0 A INVENTORY                                                            10546.71
006 330-01-0 L SALES TAX PAYABLE                                                       75.63
007 330-02-0 L SALES TAX PAYABLE                                                      143.56
008 410-01-1 R SALES                                                               21975.42
009 410-01-2 R SALES                                                                1773.25
010 410-02-1 R SALES                                                               10153.07
011 410-02-2 R SALES                                                                5489.95
012 530-01-1 E COST OF GOODS SOLD                                    14960.75
013 530-01-2 E COST OF GOODS SOLD                                     1126.40
014 530-02-1 E COST OF GOODS SOLD                                     7166.99
015 530-02-2 E COST OF GOODS SOLD                                     3379.72

Entry 352 09/14/09 POSTING FROM SALES REGISTER 0536

001 120-01-0 A ACCOUNTS RECEIVABLE                                   27956.01
002 120-02-0 A ACCOUNTS RECEIVABLE                                   11584.19
003 175-01-0 A INVENTORY                                                            18826.60
004 175-02-0 A INVENTORY                                                             7896.57
005 330-01-0 L SALES TAX PAYABLE                                                      502.04
006 330-02-0 L SALES TAX PAYABLE                                                       56.31
007 410-01-1 R SALES                                                               22128.02
008 410-01-2 R SALES                                                                5325.95
009 410-02-1 R SALES                                                               10589.29
010 410-02-2 R SALES                                                                 938.59
011 176-01-0 A NONSTOCKED INVENTORY                                                    73.55
012 176-02-0 A NONSTOCKED INVENTORY                                                    47.55
013 530-01-1 E COST OF GOODS SOLD                                    15697.96
014 530-01-2 E COST OF GOODS SOLD                                     3202.19
015 530-02-1 E COST OF GOODS SOLD                                     7355.27
016 530-02-2 E COST OF GOODS SOLD                                      588.85
                                                                  ------------   -------------
                                         JOURNAL TOTAL             132629.21       132629.21
                                                                  ------------   -------------
                                         REPORT TOTAL             132629.21       132629.21
T=ACCOUNT TYPE (A=ASSET, L=LIABILITY, C=CAPITAL, R=REVENUE, E=EXPENSE)
ENTRIES: 2                                                                       END OF REPORT
```

```
DATE: 04/22/09                          DEMO COMPANY                           GLR730 PAGE: 1
USER: SSI ToW                       ENDING BALANCES PRINT                      TIME:  1:37 PM

G/L# 100-01-0 TO 290-02-0

G/L#    DESCRIPTION           04/09 APR    05/09 MAY    06/09 JUN    07/09 JUL    08/09 AUG    09/09 SEP
=======================================================================================================
100-01-0 CASH                 219383.96    219584.98    206573.21    231092.50    275621.84    239560.58
100-02-0 CASH                  56014.96     63564.29     58701.38     61936.67     55544.14     24894.12
110-01-0 PETTY CASH             1094.03       378.12        99.32         7.87       132.87       132.87
110-02-0 PETTY CASH              765.76        83.68        77.18       129.96       123.96       123.96
120-01-0 ACCOUNTS RECEIVABLE   134923.45    143897.65    141349.20    132982.49     66198.96     89553.97
120-02-0 ACCOUNTS RECEIVABLE    48865.25     46435.55     44581.00     46628.04     41388.27     72630.25
150-01-0 EQUIPMENT OWNED        73638.77     36699.71     56820.44     56820.44     56820.44     56820.44
150-02-0 EQUIPMENT OWNED        42489.57     21175.73     32785.40     32785.40     32785.40     32785.40
155-01-0 EQUIPMENT DEPRECIATION (26034.36)  (27217.74)   (28401.12)   (29584.50)   (30768.38)   (30768.38)
155-02-0 EQUIPMENT DEPRECIATION (16234.24)  (16972.16)   (17710.08)   (18448.00)   (19185.92)   (19185.92)
160-01-0 PROPERTY OWNED        110000.00    110000.00    110000.00    110000.00    110000.00    110000.00
160-02-0 PROPERTY OWNED         60000.00     60000.00     60000.00     60000.00     60000.00     60000.00
165-01-0 PROPERTY DEPRECIATION  (7333.26)    (7666.59)    (7999.92)    (8333.25)    (8666.59)    (8666.59)
165-02-0 PROPERTY DEPRECIATION  (1166.63)    (1333.33)    (1500.00)    (1666.67)    (1833.34)    (1833.34)
175-01-0 INVENTORY            101696.56    112669.69    124387.01    125344.87    129253.32    105051.73
175-02-0 INVENTORY             59974.21     64722.83     69793.47     70208.01     71311.85     55156.88
176-01-0 NONSTOCKED INVENTORY   2109.28      2705.78      3284.01      3857.64      3857.64      3392.54
176-02-0 NONSTOCKED INVENTORY   1581.96      2029.33      2463.01      2893.23      2893.23      1694.75
178-01-0 IN TRANSIT INVENTORY   2439.18      2434.35      2379.25      2599.56      2467.56      4426.54
178-02-0 IN TRANSIT INVENTORY   1182.22      1179.88      1153.18      1259.96      1079.96      (157.49)
179-01-0 WORK IN PROCESS           .00          .00          .00          .00          .00          .00
180-01-0 PREPAID TAXES & INSURANCE 541.81     2650.24      2146.55      1732.01      1602.01      1512.01
180-02-0 PREPAID TAXES & INSURANCE 312.63     1529.18      1238.56       999.37       774.37       669.37
190-01-0 DEPOSITS                712.43       578.25       578.25       578.25       578.25       578.25
190-02-0 DEPOSITS                411.07       333.66       333.66       333.66       333.66       333.66
192-01-0 EMPLOYEE ADVANCES         .00       2800.00      2300.00      1800.00       950.00       440.00
195-01-0 GOODWILL              20000.00     20000.00     20000.00     20000.00     20000.00     20000.00
195-02-0 GOODWILL              12000.00     12000.00     12000.00     12000.00     12000.00     12000.00
                             ------------ ------------ ------------ ------------ ------------ ------------
             ASSETS TOTAL     899368.61    874263.08    897432.96    917957.51    885263.50    831145.60

210-01-0 CAPITAL STOCK       (120000.00)  (120000.00)  (120000.00)  (120000.00)  (120000.00)  (120000.00)
210-02-0 CAPITAL STOCK        (40000.00)   (40000.00)   (40000.00)   (40000.00)   (40000.00)   (40000.00)
290-01-0 RETAINED EARNINGS   (238603.23)  (238603.23)  (238603.23)  (238603.23)  (238603.23)  (238603.23)
290-02-0 RETAINED EARNINGS    (81920.53)   (81920.53)   (81920.53)   (81920.53)   (81920.53)   (81920.53)
                             ------------ ------------ ------------ ------------ ------------ ------------
             EQUITY TOTAL    (480523.76)  (480523.76)  (480523.76)  (480523.76)  (480523.76)  (480523.76)
                             ------------ ------------ ------------ ------------ ------------ ------------
             REPORT TOTAL     418844.85    393739.32    416909.20    437433.75    404739.74    350621.84

ACCOUNTS: 32                                                                   END OF REPORT
```

```
DATE: 04/22/09                            DEMO COMPANY                          GLR740 PAGE: 1
USER: SSI ToW                             BUDGETS PRINT                         TIME:  1:38 PM

G/L# 410-01-1 TO 640-02-2

G/L#     DESCRIPTION              04/09 APR    05/09 MAY    06/09 JUN    07/09 JUL    08/09 AUG    09/09 SEP
===========================================================================================================
410-01-1 SALES                   (70000.00)   (70000.00)   (70000.00)   (70000.00)   (70000.00)   (70000.00)
410-01-2 SALES                   (20000.00)   (20000.00)   (20000.00)   (20000.00)   (20000.00)   (20000.00)
410-02-1 SALES                   (35000.00)   (35000.00)   (35000.00)   (35000.00)   (35000.00)   (35000.00)
410-02-2 SALES                    (7000.00)    (7000.00)    (7000.00)    (7000.00)    (7000.00)    (7000.00)
                                ------------ ------------ ------------ ------------ ------------ ------------
            REVENUES TOTAL      (132000.00)  (132000.00)  (132000.00)  (132000.00)  (132000.00)  (132000.00)

530-01-1 COST OF GOODS SOLD       40000.00     40000.00     40000.00     40000.00     40000.00     40000.00
530-01-2 COST OF GOODS SOLD       14000.00     14000.00     14000.00     14000.00     14000.00     14000.00
530-02-1 COST OF GOODS SOLD       21000.00     21000.00     21000.00     21000.00     21000.00     21000.00
530-02-2 COST OF GOODS SOLD        3500.00      3500.00      3500.00      3500.00      3500.00      3500.00
540-01-1 SALES TAX                  900.00       900.00       900.00       900.00       900.00       900.00
540-01-2 SALES TAX                  400.00       400.00       400.00       400.00       400.00       400.00
540-02-1 SALES TAX                  400.00       400.00       400.00       400.00       400.00       400.00
540-02-2 SALES TAX                  100.00       100.00       100.00       100.00       100.00       100.00
550-01-1 SALARIES                 11000.00     11000.00     11000.00     11000.00     11000.00     11000.00
550-01-2 SALARIES                  3000.00      3000.00      3000.00      3000.00      3000.00      3000.00
550-02-1 SALARIES                  7000.00      7000.00      7000.00      7000.00      7000.00      7000.00
550-02-2 SALARIES                  1200.00      1200.00      1200.00      1200.00      1200.00      1200.00
560-01-1 PAYROLL TAXES             3300.00      3300.00      3300.00      3300.00      3300.00      3300.00
560-01-2 PAYROLL TAXES              950.00       950.00       950.00       950.00       950.00       950.00
560-02-1 PAYROLL TAXES             1600.00      1600.00      1600.00      1600.00      1600.00      1600.00
570-01-1 EMPLOYEE EXPENSES          200.00       200.00       200.00       200.00       200.00       200.00
570-01-2 EMPLOYEE EXPENSES           50.00        50.00        50.00        50.00        50.00        50.00
570-02-1 EMPLOYEE EXPENSES          100.00       100.00       100.00       100.00       100.00       100.00
570-02-2 EMPLOYEE EXPENSES           25.00        25.00        25.00        25.00        25.00        25.00
580-01-1 ENTERTAINMENT              200.00       200.00       200.00       200.00       200.00       200.00
580-01-2 ENTERTAINMENT               50.00        50.00        50.00        50.00        50.00        50.00
580-02-1 ENTERTAINMENT              100.00       100.00       100.00       100.00       100.00       100.00
580-02-2 ENTERTAINMENT               25.00        25.00        25.00        25.00        25.00        25.00
590-01-1 TRAVEL                     300.00       300.00       300.00       300.00       300.00       300.00
590-01-2 TRAVEL                      50.00        50.00        50.00        50.00        50.00        50.00
590-02-1 TRAVEL                     500.00       500.00       500.00       500.00       500.00       500.00
590-02-2 TRAVEL                      25.00        25.00        25.00        25.00        25.00        25.00
620-01-1 OFFICE EXPENSE             250.00       250.00       250.00       250.00       250.00       250.00
620-01-2 OFFICE EXPENSE              75.00        75.00        75.00        75.00        75.00        75.00
620-02-1 OFFICE EXPENSE             150.00       150.00       150.00       150.00       150.00       150.00
620-02-2 OFFICE EXPENSE              75.00        75.00        75.00        75.00        75.00        75.00
625-01-1 AUTO & TRUCK EXPENSE       200.00       200.00       200.00       200.00       200.00       200.00
625-01-2 AUTO & TRUCK EXPENSE        50.00        50.00        50.00        50.00        50.00        50.00
625-02-1 AUTO & TRUCK EXPENSE       100.00       100.00       100.00       100.00       100.00       100.00
625-02-2 AUTO & TRUCK EXPENSE        25.00        25.00        25.00        25.00        25.00        25.00
640-01-1 FREIGHT                    250.00       250.00       250.00       250.00       250.00       250.00
640-01-2 FREIGHT                     75.00        75.00        75.00        75.00        75.00        75.00
640-02-1 FREIGHT                    100.00       100.00       100.00       100.00       100.00       100.00
640-02-2 FREIGHT                     25.00        25.00        25.00        25.00        25.00        25.00
                                ------------ ------------ ------------ ------------ ------------ ------------
            REPORT TOTAL         (20650.00)   (20650.00)   (20650.00)   (20650.00)   (20650.00)   (20650.00)

ACCOUNTS: 43                                                                                  END OF REPORT
```

```
DATE: 04/22/09              DEMO COMPANY              GLR750 PAGE: 1
USER: SSI ToW             CHART OF ACCOUNTS           TIME:  1:38 PM

SUMMARY MANAGEMENT TYPE FIRST TO LAST
                                   ACCOUNT              SUMMARY
G/L#    DESCRIPTION                TYPE                 MGMT TYPE
================================================================================
100-01-0 CASH                      ASSET                CASH
100-02-0 CASH                      ASSET                CASH
110-01-0 PETTY CASH                ASSET                CASH
110-02-0 PETTY CASH                ASSET                CASH
530-01-1 COST OF GOODS SOLD        EXPENSE              COST
530-01-2 COST OF GOODS SOLD        EXPENSE              COST
530-02-1 COST OF GOODS SOLD        EXPENSE              COST
530-02-2 COST OF GOODS SOLD        EXPENSE              COST
175-01-0 INVENTORY                 ASSET                INVENTORY
175-02-0 INVENTORY                 ASSET                INVENTORY
178-01-0 IN TRANSIT INVENTORY      ASSET                INVENTORY
178-02-0 IN TRANSIT INVENTORY      ASSET                INVENTORY
310-01-0 ACCOUNTS PAYABLE          LIABILITY            PAYABLES
310-02-0 ACCOUNTS PAYABLE          LIABILITY            PAYABLES
120-01-0 ACCOUNTS RECEIVABLE       ASSET                RECEIVABLES
120-02-0 ACCOUNTS RECEIVABLE       ASSET                RECEIVABLES
410-01-1 SALES                     REVENUE              SALES
410-01-2 SALES                     REVENUE              SALES
410-02-1 SALES                     REVENUE              SALES
410-02-2 SALES                     REVENUE              SALES

ACCOUNTS: 20                                           END OF REPORT
```

```
DATE: 04/22/09              DEMO COMPANY            GLR760 PAGE: 1
USER: SSI ToW        TRIAL BALANCE BREAKS LAYOUT    TIME:  1:39 PM


G/L# 100-01-0 TO 290-02-0
                                              --TOTAL GROUP---
G/L#     DESCRIPTION                AMOUNT    1 2 3 4 5 6 7 8
=====================================================================
100-01-0 CASH                     -XXXXXXXX.XX
100-02-0 CASH                     -XXXXXXXX.XX
110-01-0 PETTY CASH               -XXXXXXXX.XX
110-02-0 PETTY CASH               -XXXXXXXX.XX
120-01-0 ACCOUNTS RECEIVABLE      -XXXXXXXX.XX
120-02-0 ACCOUNTS RECEIVABLE      -XXXXXXXX.XX
150-01-0 EQUIPMENT OWNED          -XXXXXXXX.XX
150-02-0 EQUIPMENT OWNED          -XXXXXXXX.XX
155-01-0 EQUIPMENT DEPRECIATION   -XXXXXXXX.XX
155-02-0 EQUIPMENT DEPRECIATION   -XXXXXXXX.XX
160-01-0 PROPERTY OWNED           -XXXXXXXX.XX
160-02-0 PROPERTY OWNED           -XXXXXXXX.XX
165-01-0 PROPERTY DEPRECIATION    -XXXXXXXX.XX
165-02-0 PROPERTY DEPRECIATION    -XXXXXXXX.XX
175-01-0 INVENTORY                -XXXXXXXX.XX
175-02-0 INVENTORY                -XXXXXXXX.XX
176-01-0 NONSTOCKED INVENTORY     -XXXXXXXX.XX
176-02-0 NONSTOCKED INVENTORY     -XXXXXXXX.XX
178-01-0 IN TRANSIT INVENTORY     -XXXXXXXX.XX
178-02-0 IN TRANSIT INVENTORY     -XXXXXXXX.XX
179-01-0 WORK IN PROCESS          -XXXXXXXX.XX
180-01-0 PREPAID TAXES & INSURANCE -XXXXXXXX.XX
180-02-0 PREPAID TAXES & INSURANCE -XXXXXXXX.XX
190-01-0 DEPOSITS                 -XXXXXXXX.XX
190-02-0 DEPOSITS                 -XXXXXXXX.XX
192-01-0 EMPLOYEE ADVANCES        -XXXXXXXX.XX
195-01-0 GOODWILL                 -XXXXXXXX.XX
195-02-0 GOODWILL                 -XXXXXXXX.XX
                                  ------------
                  ASSETS TOTAL    -XXXXXXXX.XX   1

210-01-0 CAPITAL STOCK             -XXXXXXXX.XX
210-02-0 CAPITAL STOCK             -XXXXXXXX.XX
290-01-0 RETAINED EARNINGS         -XXXXXXXX.XX
290-02-0 RETAINED EARNINGS         -XXXXXXXX.XX
                                  ------------
                  EQUITY TOTAL    -XXXXXXXX.XX   1
                                  ------------
                  REPORT TOTAL    -XXXXXXXX.XX

ACCOUNTS: 32                              END OF REPORT
```

```
DATE: 04/22/09                    DEMO COMPANY                 GLR770 PAGE: 1
USER: SSI ToW                  YEARLY TRIAL BALANCE            TIME:  2:21 PM

                          PERIOD 08/09 AUG TO 08/09 AUG

G/L# 100-01-0 TO 290-02-0

G/L#      DESCRIPTION                PERIOD   BEGINNING     ACTIVITY       ENDING
================================================================================
100-01-0 CASH                        08/09    231092.50     38128.14    275621.84 *
100-02-0 CASH                        08/09     61936.67     (4379.94)     55544.14 *
110-01-0 PETTY CASH                  08/09         7.87       125.00        132.87
110-02-0 PETTY CASH                  08/09       129.96        (6.00)       123.96
120-01-0 ACCOUNTS RECEIVABLE         08/09    132982.49    (66783.53)     66198.96
120-02-0 ACCOUNTS RECEIVABLE         08/09     46628.04     (5425.60)     41388.27 *
150-01-0 EQUIPMENT OWNED             08/09     56820.44          .00      56820.44
150-02-0 EQUIPMENT OWNED             08/09     32785.40          .00      32785.40
155-01-0 EQUIPMENT DEPRECIATION      08/09    (29584.50)    (1183.88)    (30768.38)
155-02-0 EQUIPMENT DEPRECIATION      08/09    (18448.00)     (737.92)    (19185.92)
160-01-0 PROPERTY OWNED              08/09    110000.00          .00     110000.00
160-02-0 PROPERTY OWNED              08/09     60000.00          .00      60000.00
165-01-0 PROPERTY DEPRECIATION       08/09     (8333.25)     (333.34)     (8666.59)
165-02-0 PROPERTY DEPRECIATION       08/09     (1666.67)     (166.67)     (1833.34)
175-01-0 INVENTORY                   08/09    125344.87      3908.45     129253.32
175-02-0 INVENTORY                   08/09     70208.01      1103.84      71311.85
176-01-0 NONSTOCKED INVENTORY        08/09      3857.64          .00       3857.64
176-02-0 NONSTOCKED INVENTORY        08/09      2893.23          .00       2893.23
178-01-0 IN TRANSIT INVENTORY        08/09      2599.56      (132.00)      2467.56
178-02-0 IN TRANSIT INVENTORY        08/09      1259.96      (180.00)      1079.96
179-01-0 WORK IN PROCESS             08/09          .00          .00           .00
180-01-0 PREPAID TAXES & INSURANCE   08/09      1732.01      (130.00)      1602.01
180-02-0 PREPAID TAXES & INSURANCE   08/09       999.37      (225.00)       774.37
190-01-0 DEPOSITS                    08/09       578.25          .00        578.25
190-02-0 DEPOSITS                    08/09       333.66          .00        333.66
192-01-0 EMPLOYEE ADVANCES           08/09      1800.00      (850.00)       950.00
195-01-0 GOODWILL                    08/09     20000.00          .00      20000.00
195-02-0 GOODWILL                    08/09     12000.00          .00      12000.00
                                                                      ------------
                                              ASSETS TOTAL             885263.50


210-01-0 CAPITAL STOCK               08/09   (120000.00)         .00    (120000.00)
210-02-0 CAPITAL STOCK               08/09    (40000.00)         .00     (40000.00)
290-01-0 RETAINED EARNINGS           08/09   (238603.23)         .00    (238603.23)
290-02-0 RETAINED EARNINGS           08/09    (81920.53)         .00     (81920.53)
                                                                      ------------
                                              EQUITY TOTAL            (480523.76)
                                                                      ------------
                                              REPORT TOTAL            404739.74

*=JOURNAL ACTIVITY NOT EQUAL TO ACCOUNT ACTIVITY
ACCOUNTS: 32                                             END OF REPORT
```

```
DATE: 04/22/09                              DEMO COMPANY                          GLR770 PAGE: 1
USER: SSI ToW                          YEARLY DETAIL LEDGER                       TIME:  1:40 PM


                                   PERIOD 07/09 JUL TO 08/09 AUG


G/L# 100-01-0 TO 100-01-0


G/L#     DESCRIPTION            DATE   JRNL ENT MEMO                  PERIOD  BEGINNING      ACTIVITY        ENDING
===============================================================================================================
100-01-0 CASH                                                        07/09   206573.21          .00     231092.50 *
                             08/03/09 1000 346   POSTING FROM SALES REG 0530 08/09 231092.50    142.84
                             08/17/09 1000 348   POSTING FROM SALES REG 0532                    225.84
                             08/24/09 1000 349   POSTING FROM SALES REG 0533                    157.56
                             08/03/09 2000 299   AP CHECK REGISTER #0341                     (88299.40)
                             08/21/09 2000 300                                                (119.45)
                             08/23/09 2000 305 CASH                                           (125.15)
                             08/23/09 2000 305 CASH                                            (45.85)
                             08/14/09 2000 306   LICENSE FEES                                (2250.63)
                             08/14/09 2000 307 CASH                                           (700.00)
                             08/10/09 2000 308   AP CHECK REGISTER #0342                    (22342.56)
                             08/17/09 2000 309   AP CHECK REGISTER #0343                    (29247.82)
                             08/24/09 2000 310   AP CHECK REGISTER #0344                    (22291.44)
                             08/31/09 2000 311   AP CHECK REGISTER #0345                    (18697.81)
                             08/03/09 3000 394   AR CASH RECEIPTS REG #0453                  57052.44
                             08/10/09 3000 396   AR CASH RECEIPTS REG #0454                  93026.74
                             08/17/09 3000 397   AR CASH RECEIPTS REG #0455                  47823.16
                             08/24/09 3000 399   AR CASH RECEIPTS REG #0456                   7448.42
                             08/31/09 3000 400   AR CASH RECEIPTS REG #0457                  30377.76
                             08/14/09 3000 403                                                  92.40
                             08/20/09 3000 404                                                 470.65
                             08/31/09 3000 405                                                 200.75
                             08/31/09 3000 412   PAY SALES TAX COLLECTED TO G               (1382.00)
                             08/03/09 4000 119   PR CHECK REGISTER #0392                      (863.89)
                             08/10/09 4000 121   PR CHECK REGISTER #0394                     (1006.27)
                             08/10/09 4000 122   PR CHECK REGISTER #0395                     (3892.67)
                             08/17/09 4000 124   PR CHECK REGISTER #0397                      (946.82)
                             08/24/09 4000 126   PR CHECK REGISTER #0399                      (946.82)
                             08/24/09 4000 127   PR CHECK REGISTER #0400                     (3471.33)
                             08/31/09 4000 129   PR CHECK REGISTER #0402                      (946.82)
                             08/14/09 6000 279 CASH                                           (985.69)
                             08/14/09 6000 279 CASH                                           (203.00)
                             08/31/09 8000 030   MOVE CASH TO PETTY CASH                      (125.00)   275621.84 *
                                                                                                       ------------
                                                                              REPORT TOTAL              275621.84


*=JOURNAL ACTIVITY NOT EQUAL TO ACCOUNT ACTIVITY


ACCOUNTS: 1                                                                                  END OF REPORT
```

```
DATE: 04/22/09                        DEMO COMPANY                      GLR780 PAGE: 1
USER: SSI ToW                     YEARLY JOURNAL PRINT                  TIME:  2:29 PM


JOURNAL 4000 TO 4000
PERIOD 08/09 AUG TO PERIOD 08/09 AUG
ENTRY 119 TO 120


LN# G/L#     DESCRIPTION               MEMO                     DEBIT        CREDIT
=====================================================================================
Journal 4000 PAYROLL
Period 08/09 AUG
Entry 119 08/03/09 PR CHECK REGISTER #0392

001 100-01-0 CASH                                                           863.89
002 192-01-0 EMPLOYEE ADVANCES                                               50.00
003 180-01-0 PREPAID TAXES & INSURANCE                                       25.00
004 340-01-0 401-K PAYABLE                                                   36.30
005 344-01-0 CREDIT UNION                                                    80.00
006 350-01-0 FEDERAL TAXES PAYABLE                                          362.26
007 355-01-0 STATE TAXES PAYABLE                                            55.82
008 357-01-0 TAXES PAYABLE                                                   25.05
009 550-01-1 SALARIES                                          540.00
010 550-01-2 SALARIES                                          840.00
011 565-01-1 401-K EMPLOYER EXPENSE                              9.30
012 560-01-1 PAYROLL TAXES                                      43.99
013 560-01-2 PAYROLL TAXES                                      65.03
                                                          ------------  ------------
                                           ENTRY TOTAL     1498.32       1498.32

Entry 120 08/03/09 PR CHECK REGISTER #0393

001 100-02-0 CASH                                                           586.92
002 192-01-0 EMPLOYEE ADVANCES                                              120.00
003 180-02-0 PREPAID TAXES & INSURANCE                                       45.00
004 350-02-0 FEDERAL TAXES PAYABLE                                          218.99
005 355-02-0 STATE TAXES PAYABLE                                            35.66
006 357-02-0 TAXES PAYABLE                                                   21.49
007 550-02-1 SALARIES                                          700.00
008 550-02-2 SALARIES                                          225.00
009 560-02-1 PAYROLL TAXES                                      55.85
010 560-02-2 PAYROLL TAXES                                      17.21
011 750-02-1 INSURANCE EXPENSE                                  30.00
                                                          ------------  ------------
                                           ENTRY TOTAL     1028.06       1028.06
                                                          ------------  ------------
                                           PERIOD TOTAL    2526.38       2526.38
                                                          ------------  ------------
                                           JOURNAL TOTAL   2526.38       2526.38
                                                          ------------  ------------
                                           REPORT TOTAL    2526.38       2526.38
ENTRIES: 2                                                          END OF REPORT
```

```
DATE: 04/22/09          DEMO COMPANY           GLR790 PAGE: 1
USER: SSI ToW           JOURNAL LIST           TIME:  1:41 PM

FIRST TO LAST


                               LAST
JOURNAL DESCRIPTION            ENTRY
=============================================================
   1000 SALES                   360
   2000 PAYABLES                318
   3000 RECEIVABLES             413
   4000 PAYROLL                 138
   5000 INVENTORY               226
   6000 EXPENSE                 293
   7000 DEPRECIATION            079
   8000 MISCELLANEOUS & SUNDRY  031
   9000 RETAINED EARNINGS       003

JOURNALS: 9                               END OF REPORT
```

```
DATE: 04/22/09                              DEMO COMPANY                             GLR310 PAGE: 1
USER: SSI ToW                          REPORT SETUP LAYOUT                           TIME:  2:37 PM

REPORT P&L1 TO P&L1
PROFIT & LOSS ONLY                          HEADING LEGEND
                                            --------------
T=LINE TYPE                   P=TOTAL GROUP TO PRINT          GRP=GROUP CODE         CC=CENTER CAPTION
A=ADD OR SUBTRACT             R=ROLL TO NEXT TOTAL GROUP      RPTN=REPORT NAME       PR=PRINT LINE ON REPORT
S=SIGN REVERSAL               O=CLEAR TOTAL GROUP             FM=REPORT FORMAT       L=LINES TO SKIP
G=TOTAL GROUP TO ADD TO       W=WRITE TO FILE                 % BASE=% OF BASE LINE  r=RANGE TO

REPORT NAME: P&L1 ALL PROFIT & LOSS ACCOUNTS

          REPORT TYPE: P & L               REPRINT HEADER: NO       PRINT FIGURES WITH COMMAS: YES
DEFAULT % OF BASE LINE: 0030         LINES TO SKIP AFTER DESC: 1     PRINT WHOLE NUMBERS ONLY: NO
                                                                    MINUS SIGN IN FIGURES: PARENTHESES

                    --TOTAL-- -------------------FILE------------------- % C P
LINE T ACCOUNT      A S G P R O W  GRP RPTN FM LINE COLUMNS            BASE C R L DESCRIPTION
=============================================================================================================
0010 C                                                                  Y Y 1 REVENUES

0020 A 410-00-0r       Y 1                                        0030   Y 0 NOT ON FILE IN COMPANY 01
       490-99-9                                                         NOT ON FILE IN COMPANY 01
0030 T                 1 + Y N                                     0030   Y 1 TOTAL REVENUES

0040 C                                                                  Y Y 1 COST OF SALES

0050 A 530-00-0r       N 1                                        0030   Y 0 NOT ON FILE IN COMPANY 01
       530-99-9                                                         NOT ON FILE IN COMPANY 01
0060 A 640-00-0r       N 1                                        0030   Y 0 NOT ON FILE IN COMPANY 01
       640-99-9                                                         NOT ON FILE IN COMPANY 01
0070 T                 1 - Y N                                     0030   Y 1 TOTAL COST OF SALES

0080 T                 2 N N N                                     0030   Y 1 GROSS PROFIT

0090 C                                                                  Y Y 1 GENERAL & ADMINISTRATIVE
                                                                            EXPENSES
0100 A 520-00-0r       N 1                                        0030   Y 0 NOT ON FILE IN COMPANY 01
       525-99-9                                                         NOT ON FILE IN COMPANY 01
0110 A 535-00-0r       N 1                                        0030   Y 0 NOT ON FILE IN COMPANY 01
       630-99-9                                                         NOT ON FILE IN COMPANY 01
0120 A 650-00-0r       N 1                                        0030   Y 0 NOT ON FILE IN COMPANY 01
       790-99-9                                                         NOT ON FILE IN COMPANY 01
0130 T                 1 - Y N                                     0030   Y 1 TOTAL GENERAL & ADMINISTRATIVE
                                                                            EXPENSE
0140 T                 2 N N Y                                     0030   Y 0 NET PROFIT OR LOSS


RANGE TO LINES: THE RANGE OF DEPARTMENTS AND BRANCHES TO BE INSERTED IS DETERMINED BY THE FROM AND TO ACCOUNTS WITHIN
THE LIMITS OF THE GROUP CODE (RANGE TO LINES ARE DENOTED BY 'r' AND ARE ACCOUNT AND HEADER TYPE LINES)
HEADER LINE TYPES: GROUP CODE=DEPARTMENTS AND BRANCHES ARE INSERTED BASED ON THE REPORT GROUP CODE, HEADER RANGE=
DEPARTMENTS AND BRANCHES ARE INSERTED BASED ON THE FROM AND TO ACCOUNTS IN THE HEADER PORTION OF THIS LINE WITHIN THE
LIMITS OF THE GROUP CODES, SPECIFIC=THIS SPECIFIC G/L# WILL PRINT FOR THE COMPANY LISTED (NO DEPARTMENT OR BRANCH
INSERTION WILL OCCUR)

REPORTS: 1                                                                            END OF REPORT
```

STATEMENT OF
REVENUES & EXPENDITURES
ALL PROFIT & LOSS ACCOUNTS
COMPANY
ALL ACCOUNTS CONSOLIDATED
AS OF 09/30/09

PERIOD SEP ENDING 09/09	PERCENT	PERIOD SEP ENDING 09/01	PERCENT		YEAR TO DATE 2002	PERCENT	YEAR TO DATE 2001	PERCENT
				REVENUES				
136,699.11	99.0 %	129,682.05	90.9 %	SALES	1,237,862.04	90.3 %	1,147,050.41	90.4 %
0.00	0.0 %	133.06	0.1 %	MISCELLANEOUS INCOME	1,059.17	0.1 %	1,184.36	0.1 %
0.00	0.0 %	11,036.22	7.7 %	CONSULTING & DESIGN	113,197.02	8.3 %	103,145.42	8.1 %
20.00	0.0 %	592.56	0.4 %	FINANCE CHARGES	5,100.52	0.4 %	5,030.52	0.4 %
1,142.77	0.8 %	232.77	0.2 %	INTEREST INCOME	3,152.98	0.2 %	3,860.70	0.3 %
195.63	0.1 %	968.68	0.7 %	DISCOUNTS TAKEN	10,453.54	0.8 %	8,798.59	0.7 %
-------------	-------	-------------	-------		-------------	-------	-------------	-------
138,057.51	100.0 %	142,645.34	100.0 %	TOTAL REVENUES	1,370,825.27	100.0 %	1,269,070.00	100.0 %
				COST OF SALES				
92,841.09	67.3 %	87,389.00	61.3 %	COST OF GOODS SOLD	833,285.09	60.8 %	776,334.00	61.2 %
809.70	0.6 %	394.27	0.3 %	FREIGHT	5,299.46	0.4 %	3,675.16	0.3 %
-------------	-------	-------------	-------		-------------	-------	-------------	-------
93,650.79	67.8 %	87,783.27	61.5 %	TOTAL COST OF SALES	838,584.55	61.2 %	780,009.16	61.5 %
-------------	-------	-------------	-------		-------------	-------	-------------	-------
44,406.72	32.2 %	54,862.07	38.5 %	GROSS PROFIT	532,240.72	38.8 %	489,060.84	38.5 %
				GENERAL & ADMINISTRATIVE EXPENSES				
457.98	0.3 %	781.01	0.6 %	PURCHASES - MISCELLANEOUS	5,239.86	0.4 %	5,196.12	0.4 %
0.00	0.0 %	732.43	0.5 %	INVENTORY ADJUSTMENTS	6,620.84	0.5 %	6,405.40	0.5 %
490.57	0.4 %	1,594.93	1.1 %	SALES TAX	14,221.65	1.0 %	13,683.27	1.1 %
18,063.88	13.1 %	21,611.77	15.2 %	SALARIES	191,091.65	13.9 %	183,684.73	14.5 %
1,860.87	1.4 %	6,112.70	4.3 %	PAYROLL TAXES	47,877.32	3.5 %	54,594.37	4.3 %
189.48	0.1 %	0.00	0.0 %	401-K EMPLOYER EXPENSE	1,528.94	0.1 %	0.00	0.0 %
392.50	0.3 %	362.54	0.3 %	EMPLOYEE EXPENSES	3,573.41	0.3 %	3,075.92	0.2 %
0.00	0.0 %	328.00	0.2 %	ENTERTAINMENT	6,722.88	0.5 %	6,561.01	0.5 %
400.41	0.3 %	831.31	0.6 %	TRAVEL	12,805.79	0.9 %	14,682.94	1.2 %
0.00	0.0 %	1,837.35	1.3 %	DEPRECIATION EXPENSE	15,551.84	1.1 %	16,871.71	1.3 %
125.77	0.1 %	450.97	0.3 %	OFFICE EXPENSE	3,511.88	0.3 %	4,023.66	0.3 %
211.23	0.2 %	1,028.92	0.7 %	AUTO & TRUCK EXPENSE	3,530.18	0.3 %	2,411.26	0.2 %
426.81	0.3 %	217.82	0.2 %	MISCELLANEOUS EXPENSE	1,929.08	0.1 %	1,464.97	0.1 %
0.00	0.0 %	27.36	0.0 %	BANK CHARGES	409.53	0.0 %	376.96	0.0 %
308.55	0.2 %	774.31	0.5 %	DISCOUNTS GIVEN	7,768.78	0.6 %	6,772.02	0.5 %
1,057.69	0.8 %	1,116.70	0.8 %	ADVERTISING	9,747.82	0.7 %	8,839.82	0.7 %
291.85	0.2 %	179.97	0.1 %	PRINTING	2,284.98	0.2 %	2,995.13	0.2 %
25.00	0.0 %	202.79	0.1 %	DUES & SUBSCRIPTIONS	2,369.12	0.2 %	2,014.66	0.2 %
243.54	0.2 %	190.44	0.1 %	POSTAL EXPENSE	2,229.02	0.2 %	1,979.06	0.2 %
375.42	0.3 %	296.37	0.2 %	TELEPHONE	2,786.91	0.2 %	2,479.82	0.2 %
4,953.23	3.6 %	3,484.90	2.4 %	TAXES & LICENSES	34,121.94	2.5 %	26,717.91	2.1 %
141.67	0.1 %	968.32	0.7 %	INSURANCE EXPENSE	7,895.29	0.6 %	7,419.96	0.6 %
0.00	0.0 %	516.00	0.4 %	RENTAL EXPENSE	4,128.00	0.3 %	4,644.00	0.4 %

```
                                                    AS OF 09/30/09
    PERIOD SEP                PERIOD SEP                                  YEAR TO                  YEAR TO
  ENDING 09/09   PERCENT    ENDING 09/01   PERCENT                      DATE 2002   PERCENT      DATE 2001   PERCENT
=========================================================================================================================

      1,009.35    0.7 %        1,342.35    0.9 % LEGAL & PROFESSIONAL    11,970.79    0.9 %      11,824.48    0.9 %
      1,496.99    1.1 %        1,290.08    0.9 % UTILITIES               15,795.46    1.2 %      14,929.98    1.2 %
  --------------  -------  --------------   ------                     --------------  -------  --------------  -------
                                                 TOTAL GENERAL & ADMINISTRATIVE
     32,522.79   23.6 %       46,279.34   32.4 % EXPENSE                415,712.96   30.3 %     403,649.16   31.8 %

  --------------  -------  --------------   -------                    --------------  -------  --------------  -------
     11,883.93    8.6 %        8,582.73    6.0 % NET PROFIT OR LOSS     116,527.76    8.5 %      85,411.68    6.7 %
```

```
04/22/09                                                                          GLR822 PAGE 1
                                        STATEMENT OF
                                   REVENUES & EXPENDITURES
                                 ALL PROFIT & LOSS ACCOUNTS
                                         COMPANY
                                 ALL ACCOUNTS CONSOLIDATED
                                     AS OF 09/30/09

                        PERIOD SEP              PERIOD SEP                    VARIANCE
                        ENDING 09/09   PERCENT  ENDING 09/01   PERCENT      AMOUNT    PERCENT
==============================================================================================

                                         REVENUES

SALES                   136,699.11     99.0 %   129,682.05     90.9 %      7,017.06      5.4 %
MISCELLANEOUS INCOME          0.00      0.0 %       133.06      0.1 %       (133.06)  (100.0)%
CONSULTING & DESIGN           0.00      0.0 %    11,036.22      7.7 %    (11,036.22)  (100.0)%
FINANCE CHARGES              20.00      0.0 %       592.56      0.4 %       (572.56)   (96.6)%
INTEREST INCOME           1,142.77      0.8 %       232.77      0.2 %        910.00    390.9 %
DISCOUNTS TAKEN             195.63      0.1 %       968.68      0.7 %       (773.05)   (79.8)%
                        --------------  -------  --------------  -------  --------------  -------
TOTAL REVENUES          138,057.51    100.0 %   142,645.34    100.0 %     (4,587.83)    (3.2)%

                                        COST OF SALES

COST OF GOODS SOLD       92,841.09     67.3 %    87,389.00     61.3 %      5,452.09      6.2 %
FREIGHT                     809.70      0.6 %       394.27      0.3 %        415.43    105.4 %
                        --------------  -------  --------------  -------  --------------  -------
TOTAL COST OF SALES      93,650.79     67.8 %    87,783.27     61.5 %      5,867.52      6.7 %

                        --------------  -------  --------------  -------  --------------  -------
GROSS PROFIT             44,406.72     32.2 %    54,862.07     38.5 %    (10,455.35)   (19.1)%

                           GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS   457.98      0.3 %       781.01      0.6 %       (323.03)   (41.4)%
INVENTORY ADJUSTMENTS         0.00      0.0 %       732.43      0.5 %       (732.43)  (100.0)%
SALES TAX                   490.57      0.4 %     1,594.93      1.1 %     (1,104.36)   (69.2)%
SALARIES                 18,063.88     13.1 %    21,611.77     15.2 %     (3,547.89)   (16.4)%
PAYROLL TAXES             1,860.87      1.4 %     6,112.70      4.3 %     (4,251.83)   (69.6)%
401-K EMPLOYER EXPENSE      189.48      0.1 %         0.00      0.0 %        189.48    999.9 %
EMPLOYEE EXPENSES           392.50      0.3 %       362.54      0.3 %         29.96      8.3 %
ENTERTAINMENT                 0.00      0.0 %       328.00      0.2 %       (328.00)  (100.0)%
TRAVEL                      400.41      0.3 %       831.31      0.6 %       (430.90)   (51.8)%
DEPRECIATION EXPENSE          0.00      0.0 %     1,837.35      1.3 %     (1,837.35)  (100.0)%
OFFICE EXPENSE              125.77      0.1 %       450.97      0.3 %       (325.20)   (72.1)%
AUTO & TRUCK EXPENSE        211.23      0.2 %     1,028.92      0.7 %       (817.69)   (79.5)%
MISCELLANEOUS EXPENSE       426.81      0.3 %       217.82      0.2 %        208.99     96.0 %
BANK CHARGES                  0.00      0.0 %        27.36      0.0 %        (27.36)  (100.0)%
DISCOUNTS GIVEN             308.55      0.2 %       774.31      0.5 %       (465.76)   (60.2)%
ADVERTISING               1,057.69      0.8 %     1,116.70      0.8 %        (59.01)    (5.3)%
PRINTING                    291.85      0.2 %       179.97      0.1 %        111.88     62.2 %
DUES & SUBSCRIPTIONS         25.00      0.0 %       202.79      0.1 %       (177.79)   (87.7)%
POSTAL EXPENSE              243.54      0.2 %       190.44      0.1 %         53.10     27.9 %
TELEPHONE                   375.42      0.3 %       296.37      0.2 %         79.05     26.7 %
TAXES & LICENSES          4,953.23      3.6 %     3,484.90      2.4 %      1,468.33     42.1 %
INSURANCE EXPENSE           141.67      0.1 %       968.32      0.7 %       (826.65)   (85.4)%
```

```
                                   AS OF 09/30/09

                        PERIOD SEP              PERIOD SEP                  VARIANCE
                     ENDING 09/09   PERCENT   ENDING 09/01   PERCENT     AMOUNT    PERCENT
==============================================================================================

RENTAL EXPENSE                0.00    0.0 %          516.00    0.4 %     (516.00)  (100.0)%
LEGAL & PROFESSIONAL      1,009.35    0.7 %        1,342.35    0.9 %     (333.00)   (24.8)%
UTILITIES                1,496.99    1.1 %        1,290.08    0.9 %      206.91    16.0 %
                        --------------  -------  --------------  -------  --------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                 32,522.79   23.6 %       46,279.34   32.4 %  (13,756.55)   (29.7)%

                        --------------  -------  --------------  -------  --------------  -------
NET PROFIT OR LOSS      11,883.93    8.6 %        8,582.73    6.0 %    3,301.20    38.5 %
```

04/22/09   GLR824 PAGE 1

```
                              STATEMENT OF
                          REVENUES & EXPENDITURES
                        ALL PROFIT & LOSS ACCOUNTS
                               COMPANY
                        ALL ACCOUNTS CONSOLIDATED
                            AS OF 09/30/09

                    PERIOD SEP              PERIOD AUG                    VARIANCE
                  ENDING 09/09   PERCENT  ENDING 08/09   PERCENT     AMOUNT    PERCENT
==============================================================================================

                              REVENUES

SALES                  136,699.11   99.0 %   157,120.15   98.0 %   (20,421.04)  (13.0)%
MISCELLANEOUS INCOME         0.00    0.0 %       149.69    0.1 %      (149.69) (100.0)%
CONSULTING & DESIGN          0.00    0.0 %       136.28    0.1 %      (136.28) (100.0)%
FINANCE CHARGES             20.00    0.0 %       686.47    0.4 %      (666.47)  (97.1)%
INTEREST INCOME          1,142.77    0.8 %       251.72    0.2 %       891.05   354.0 %
DISCOUNTS TAKEN            195.63    0.1 %     1,925.16    1.2 %    (1,729.53)  (89.8)%
                       --------------  -------  --------------  -------  --------------  -------
TOTAL REVENUES         138,057.51  100.0 %   160,269.47  100.0 %   (22,211.96)  (13.9)%

                             COST OF SALES

COST OF GOODS SOLD      92,841.09   67.3 %    99,486.00   62.1 %    (6,644.91)   (6.7)%
FREIGHT                    809.70    0.6 %       854.51    0.5 %       (44.81)   (5.2)%
                       --------------  -------  --------------  -------  --------------  -------
TOTAL COST OF SALES     93,650.79   67.8 %   100,340.51   62.6 %    (6,689.72)   (6.7)%

                       --------------  -------  --------------  -------  --------------  -------
GROSS PROFIT            44,406.72   32.2 %    59,928.96   37.4 %   (15,522.24)  (25.9)%

                      GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS   457.98    0.3 %       540.73    0.3 %       (82.75)  (15.3)%
INVENTORY ADJUSTMENTS        0.00    0.0 %       762.58    0.5 %      (762.58) (100.0)%
SALES TAX                  490.57    0.4 %     2,237.05    1.4 %    (1,746.48)  (78.1)%
SALARIES                18,063.88   13.1 %    22,896.37   14.3 %    (4,832.49)  (21.1)%
PAYROLL TAXES            1,860.87    1.4 %     2,730.56    1.7 %      (869.69)  (31.9)%
401-K EMPLOYER EXPENSE     189.48    0.1 %       228.59    0.1 %       (39.11)  (17.1)%
EMPLOYEE EXPENSES          392.50    0.3 %       366.32    0.2 %        26.18     7.2 %
ENTERTAINMENT                0.00    0.0 %     1,105.66    0.7 %    (1,105.66) (100.0)%
TRAVEL                     400.41    0.3 %     1,111.45    0.7 %      (711.04)  (64.0)%
DEPRECIATION EXPENSE         0.00    0.0 %     2,421.81    1.5 %    (2,421.81) (100.0)%
OFFICE EXPENSE             125.77    0.1 %       340.75    0.2 %      (214.98)  (63.1)%
AUTO & TRUCK EXPENSE       211.23    0.2 %       490.83    0.3 %      (279.60)  (57.0)%
MISCELLANEOUS EXPENSE      426.81    0.3 %       261.39    0.2 %       165.42    63.3 %
BANK CHARGES                 0.00    0.0 %        59.00    0.0 %       (59.00) (100.0)%
DISCOUNTS GIVEN            308.55    0.2 %     1,266.67    0.8 %      (958.12)  (75.6)%
ADVERTISING              1,057.69    0.8 %     1,862.19    1.2 %      (804.50)  (43.2)%
PRINTING                   291.85    0.2 %       335.00    0.2 %       (43.15)  (12.9)%
DUES & SUBSCRIPTIONS        25.00    0.0 %       409.00    0.3 %      (384.00)  (93.9)%
POSTAL EXPENSE             243.54    0.2 %       288.79    0.2 %       (45.25)  (15.7)%
TELEPHONE                  375.42    0.3 %       327.86    0.2 %        47.56    14.5 %
TAXES & LICENSES         4,953.23    3.6 %     4,026.37    2.5 %       926.86    23.0 %
INSURANCE EXPENSE          141.67    0.1 %       853.58    0.5 %      (711.91)  (83.4)%
```

                                   AS OF 09/30/09

```
                        PERIOD SEP              PERIOD AUG                VARIANCE
                        ENDING 09/09  PERCENT   ENDING 08/09  PERCENT    AMOUNT    PERCENT
================================================================================================

RENTAL EXPENSE                  0.00   0.0 %          516.00   0.3 %     (516.00)  (100.0)%
LEGAL & PROFESSIONAL        1,009.35   0.7 %        1,495.44   0.9 %     (486.09)   (32.5)%
UTILITIES                   1,496.99   1.1 %        1,907.54   1.2 %     (410.55)   (21.5)%
                          -------------  -------  -------------  ------- --------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                    32,522.79  23.6 %       48,841.53  30.5 %  (16,318.74)  (33.4)%

                          -------------  -------  -------------  ------- --------------  -------
NET PROFIT OR LOSS         11,883.93   8.6 %       11,087.43   6.9 %      796.50     7.2 %
```

```
04/22/09                                                                GLR826 PAGE 1
                                    STATEMENT OF
                                REVENUES & EXPENDITURES
                             ALL PROFIT & LOSS ACCOUNTS
                                      COMPANY
                             ALL ACCOUNTS CONSOLIDATED
                                 AS OF 09/30/09
                      PERIOD SEP                                     VARIANCE
                      ENDING 09/09  PERCENT       BUDGET  PERCENT     AMOUNT  PERCENT
===================================================================================

                                    REVENUES

SALES                  136,699.11   99.0 %    132,000.00  100.0 %    4,699.11    3.6 %
FINANCE CHARGES             20.00    0.0 %          0.00    0.0 %       20.00  999.9 %
INTEREST INCOME         1,142.77    0.8 %          0.00    0.0 %    1,142.77  999.9 %
DISCOUNTS TAKEN           195.63    0.1 %          0.00    0.0 %      195.63  999.9 %
                       ------------  -------  ------------  -------  ------------  -------
TOTAL REVENUES         138,057.51  100.0 %    132,000.00  100.0 %    6,057.51    4.6 %

                                   COST OF SALES

COST OF GOODS SOLD      92,841.09   67.3 %     78,500.00   59.5 %   14,341.09   18.3 %
FREIGHT                    809.70    0.6 %        450.00    0.3 %      359.70   79.9 %
                       ------------  -------  ------------  -------  ------------  -------
TOTAL COST OF SALES     93,650.79   67.8 %     78,950.00   59.8 %   14,700.79   18.6 %

                       ------------  -------  ------------  -------  ------------  -------
GROSS PROFIT            44,406.72   32.2 %     53,050.00   40.2 %   (8,643.28)  (16.3)%

                         GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS   457.98    0.3 %         0.00    0.0 %      457.98  999.9 %
SALES TAX                   490.57    0.4 %     1,800.00    1.4 %   (1,309.43)  (72.8)%
SALARIES                 18,063.88   13.1 %    22,200.00   16.8 %   (4,136.12)  (18.6)%
PAYROLL TAXES             1,860.87    1.4 %     5,850.00    4.4 %   (3,989.13)  (68.2)%
401-K EMPLOYER EXPENSE      189.48    0.1 %         0.00    0.0 %      189.48  999.9 %
EMPLOYEE EXPENSES           392.50    0.3 %       375.00    0.3 %       17.50    4.7 %
ENTERTAINMENT                0.00    0.0 %       375.00    0.3 %     (375.00) (100.0)%
TRAVEL                      400.41    0.3 %       875.00    0.7 %     (474.59)  (54.2)%
OFFICE EXPENSE              125.77    0.1 %       550.00    0.4 %     (424.23)  (77.1)%
AUTO & TRUCK EXPENSE        211.23    0.2 %       375.00    0.3 %     (163.77)  (43.7)%
MISCELLANEOUS EXPENSE       426.81    0.3 %         0.00    0.0 %      426.81  999.9 %
DISCOUNTS GIVEN             308.55    0.2 %         0.00    0.0 %      308.55  999.9 %
ADVERTISING              1,057.69    0.8 %     1,000.00    0.8 %       57.69    5.8 %
PRINTING                   291.85    0.2 %       170.00    0.1 %      121.85   71.7 %
DUES & SUBSCRIPTIONS         25.00    0.0 %       220.00    0.2 %     (195.00)  (88.6)%
POSTAL EXPENSE             243.54    0.2 %       260.00    0.2 %      (16.46)   (6.3)%
TELEPHONE                  375.42    0.3 %       295.00    0.2 %       80.42   27.3 %
TAXES & LICENSES         4,953.23    3.6 %     3,550.00    2.7 %    1,403.23   39.5 %
INSURANCE EXPENSE          141.67    0.1 %     1,000.00    0.8 %     (858.33)  (85.8)%
RENTAL EXPENSE               0.00    0.0 %       681.00    0.5 %     (681.00) (100.0)%
LEGAL & PROFESSIONAL     1,009.35    0.7 %     1,300.00    1.0 %     (290.65)  (22.4)%
UTILITIES                1,496.99    1.1 %     1,750.00    1.3 %     (253.01)  (14.5)%
                       ------------  -------  ------------  -------  ------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                 32,522.79   23.6 %     42,626.00   32.3 %  (10,103.21)  (23.7)%
```

```
                                          AS OF 09/30/09
                         PERIOD SEP                                              VARIANCE
                         ENDING 09/09    PERCENT        BUDGET    PERCENT      AMOUNT    PERCENT
==============================================================================================

                         --------------  -------  --------------  -------  --------------  -------
NET PROFIT OR LOSS           11,883.93    8.6 %       10,424.00    7.9 %        1,459.93   14.0 %
```

```
                                                 STATEMENT OF
                                             REVENUES & EXPENDITURES
                                            ALL PROFIT & LOSS ACCOUNTS
                                                    COMPANY
                                             ALL ACCOUNTS CONSOLIDATED
                                                 AS OF 09/30/09
        PERIOD SEP                                                    YEAR TO                   BUDGET
        ENDING 09/09   PERCENT      BUDGET    PERCENT                 DATE 2002   PERCENT   YEAR TO DATE   PERCENT
======================================================================================================================

                                                   REVENUES

        136,699.11     99.0 %    132,000.00   100.0 %  SALES         1,237,862.04  90.3 %   1,188,000.00   100.0 %
              0.00      0.0 %          0.00     0.0 %  MISCELLANEOUS INCOME  1,059.17   0.1 %          0.00     0.0 %
              0.00      0.0 %          0.00     0.0 %  CONSULTING & DESIGN 113,197.02   8.3 %          0.00     0.0 %
             20.00      0.0 %          0.00     0.0 %  FINANCE CHARGES      5,100.52   0.4 %          0.00     0.0 %
          1,142.77      0.8 %          0.00     0.0 %  INTEREST INCOME      3,152.98   0.2 %          0.00     0.0 %
            195.63      0.1 %          0.00     0.0 %  DISCOUNTS TAKEN     10,453.54   0.8 %          0.00     0.0 %
        ------------- ------- -------------- -------                 ------------- ------- -------------- -------
        138,057.51    100.0 %    132,000.00   100.0 %  TOTAL REVENUES  1,370,825.27 100.0 %   1,188,000.00   100.0 %

                                                 COST OF SALES

         92,841.09     67.3 %     78,500.00    59.5 %  COST OF GOODS SOLD  833,285.09  60.8 %    706,500.00    59.5 %
            809.70      0.6 %        450.00     0.3 %  FREIGHT              5,299.46   0.4 %      4,050.00     0.3 %
        ------------- ------- -------------- -------                 ------------- ------- -------------- -------
         93,650.79     67.8 %     78,950.00    59.8 %  TOTAL COST OF SALES 838,584.55  61.2 %    710,550.00    59.8 %

        ------------- ------- -------------- -------                 ------------- ------- -------------- -------
         44,406.72     32.2 %     53,050.00    40.2 %  GROSS PROFIT        532,240.72  38.8 %    477,450.00    40.2 %

                                       GENERAL & ADMINISTRATIVE EXPENSES

            457.98      0.3 %          0.00     0.0 %  PURCHASES - MISCELLANEOUS  5,239.86  0.4 %       0.00     0.0 %
              0.00      0.0 %          0.00     0.0 %  INVENTORY ADJUSTMENTS      6,620.84  0.5 %       0.00     0.0 %
            490.57      0.4 %      1,800.00     1.4 %  SALES TAX            14,221.65   1.0 %     16,200.00     1.4 %
         18,063.88     13.1 %     22,200.00    16.8 %  SALARIES            191,091.65  13.9 %    199,800.00    16.8 %
          1,860.87      1.4 %      5,850.00     4.4 %  PAYROLL TAXES        47,877.32   3.5 %     52,650.00     4.4 %
            189.48      0.1 %          0.00     0.0 %  401-K EMPLOYER EXPENSE  1,528.94   0.1 %       0.00     0.0 %
            392.50      0.3 %        375.00     0.3 %  EMPLOYEE EXPENSES     3,573.41   0.3 %      3,375.00     0.3 %
              0.00      0.0 %        375.00     0.3 %  ENTERTAINMENT         6,722.88   0.5 %      3,375.00     0.3 %
            400.41      0.3 %        875.00     0.7 %  TRAVEL               12,805.79   0.9 %      7,875.00     0.7 %
              0.00      0.0 %          0.00     0.0 %  DEPRECIATION EXPENSE 15,551.84   1.1 %          0.00     0.0 %
            125.77      0.1 %        550.00     0.4 %  OFFICE EXPENSE        3,511.88   0.3 %      4,950.00     0.4 %
            211.23      0.2 %        375.00     0.3 %  AUTO & TRUCK EXPENSE  3,530.18   0.3 %      3,375.00     0.3 %
            426.81      0.3 %          0.00     0.0 %  MISCELLANEOUS EXPENSE 1,929.08   0.1 %          0.00     0.0 %
              0.00      0.0 %          0.00     0.0 %  BANK CHARGES            409.53   0.0 %          0.00     0.0 %
            308.55      0.2 %          0.00     0.0 %  DISCOUNTS GIVEN       7,768.78   0.6 %          0.00     0.0 %
          1,057.69      0.8 %      1,000.00     0.8 %  ADVERTISING          9,747.82   0.7 %      9,000.00     0.8 %
            291.85      0.2 %        170.00     0.1 %  PRINTING             2,284.98   0.2 %      1,530.00     0.1 %
             25.00      0.0 %        220.00     0.2 %  DUES & SUBSCRIPTIONS  2,369.12   0.2 %      1,980.00     0.2 %
            243.54      0.2 %        260.00     0.2 %  POSTAL EXPENSE        2,229.02   0.2 %      2,340.00     0.2 %
            375.42      0.3 %        295.00     0.2 %  TELEPHONE             2,786.91   0.2 %      2,655.00     0.2 %
          4,953.23      3.6 %      3,550.00     2.7 %  TAXES & LICENSES     34,121.94   2.5 %     31,950.00     2.7 %
            141.67      0.1 %      1,000.00     0.8 %  INSURANCE EXPENSE     7,895.29   0.6 %      9,000.00     0.8 %
              0.00      0.0 %        681.00     0.5 %  RENTAL EXPENSE        4,128.00   0.3 %      6,129.00     0.5 %
```

```
                                                      AS OF 09/30/09
    PERIOD SEP                                                        YEAR TO                   BUDGET
   ENDING 09/09   PERCENT       BUDGET    PERCENT                    DATE 2002   PERCENT   YEAR TO DATE   PERCENT
========================================================================================================================

        1,009.35    0.7 %     1,300.00    1.0 % LEGAL & PROFESSIONAL  11,970.79    0.9 %     11,700.00    1.0 %
        1,496.99    1.1 %     1,750.00    1.3 % UTILITIES             15,795.46    1.2 %     15,750.00    1.3 %
   --------------   -------  --------------   -------                --------------   -------  --------------   -------
                                                   TOTAL GENERAL & ADMINISTRATIVE
       32,522.79   23.6 %    42,626.00   32.3 % EXPENSE              415,712.96   30.3 %    383,634.00   32.3 %

   --------------   -------  --------------   -------                --------------   -------  --------------   -------
       11,883.93    8.6 %    10,424.00    7.9 % NET PROFIT OR LOSS   116,527.76    8.5 %     93,816.00    7.9 %
```

```
                                          STATEMENT OF
                                       REVENUES & EXPENDITURES
                                    ALL PROFIT & LOSS ACCOUNTS
                                             COMPANY
                                    ALL ACCOUNTS CONSOLIDATED
                                          AS OF 09/30/09
```

PERIOD SEP ENDING 09/09	BUDGET	VARIANCE AMOUNT	PERCENT		YEAR TO DATE 2002	BUDGET YR TO DATE	VARIANCE AMOUNT	PERCENT
				REVENUES				
136699	132000	4699	3.6 %	SALES	1237862	1188000	49862	4.2 %
0	0	0	0.0 %	MISCELLANEOUS INCOME	1059	0	1059	999.9 %
0	0	0	0.0 %	CONSULTING & DESIGN	113197	0	113197	999.9 %
20	0	20	999.9 %	FINANCE CHARGES	5101	0	5101	999.9 %
1143	0	1143	999.9 %	INTEREST INCOME	3153	0	3153	999.9 %
196	0	196	999.9 %	DISCOUNTS TAKEN	10454	0	10454	999.9 %
138058	132000	6058	4.6 %	TOTAL REVENUES	1370825	1188000	182825	15.4 %
				COST OF SALES				
92841	78500	14341	18.3 %	COST OF GOODS SOLD	833285	706500	126785	18.0 %
810	450	360	79.9 %	FREIGHT	5299	4050	1249	30.9 %
93651	78950	14701	18.6 %	TOTAL COST OF SALES	838585	710550	128035	18.0 %
44407	53050	(8643)	(16.3)%	GROSS PROFIT	532241	477450	54791	11.5 %
				GENERAL & ADMINISTRATIVE EXPENSES				
458	0	458	999.9 %	PURCHASES - MISCELLANEOUS	5240	0	5240	999.9 %
0	0	0	0.0 %	INVENTORY ADJUSTMENTS	6621	0	6621	999.9 %
491	1800	(1309)	(72.8)%	SALES TAX	14222	16200	(1978)	(12.2)%
18064	22200	(4136)	(18.6)%	SALARIES	191092	199800	(8708)	(4.4)%
1861	5850	(3989)	(68.2)%	PAYROLL TAXES	47877	52650	(4773)	(9.1)%
189	0	189	999.9 %	401-K EMPLOYER EXPENSE	1529	0	1529	999.9 %
393	375	18	4.7 %	EMPLOYEE EXPENSES	3573	3375	198	5.9 %
0	375	(375)	(100.0)%	ENTERTAINMENT	6723	3375	3348	99.2 %
400	875	(475)	(54.2)%	TRAVEL	12806	7875	4931	62.6 %
0	0	0	0.0 %	DEPRECIATION EXPENSE	15552	0	15552	999.9 %
126	550	(424)	(77.1)%	OFFICE EXPENSE	3512	4950	(1438)	(29.1)%
211	375	(164)	(43.7)%	AUTO & TRUCK EXPENSE	3530	3375	155	4.6 %
427	0	427	999.9 %	MISCELLANEOUS EXPENSE	1929	0	1929	999.9 %
0	0	0	0.0 %	BANK CHARGES	410	0	410	999.9 %
309	0	309	999.9 %	DISCOUNTS GIVEN	7769	0	7769	999.9 %
1058	1000	58	5.8 %	ADVERTISING	9748	9000	748	8.3 %
292	170	122	71.7 %	PRINTING	2285	1530	755	49.4 %
25	220	(195)	(88.6)%	DUES & SUBSCRIPTIONS	2369	1980	389	19.7 %
244	260	(16)	(6.3)%	POSTAL EXPENSE	2229	2340	(111)	(4.7)%
375	295	80	27.3 %	TELEPHONE	2787	2655	132	5.0 %
4953	3550	1403	39.5 %	TAXES & LICENSES	34122	31950	2172	6.8 %
142	1000	(858)	(85.8)%	INSURANCE EXPENSE	7895	9000	(1105)	(12.3)%
0	681	(681)	(100.0)%	RENTAL EXPENSE	4128	6129	(2001)	(32.7)%

```
                                                        AS OF 09/30/09
  PERIOD SEP                            VARIANCE                             YEAR TO      BUDGET              VARIANCE
  ENDING 09/09         BUDGET      AMOUNT    PERCENT                        DATE 2002   YR TO DATE       AMOUNT    PERCENT
========================================================================================================================

          1009           1300       (291)   (22.4)% LEGAL & PROFESSIONAL       11971       11700           271     2.3 %
          1497           1750       (253)   (14.5)% UTILITIES                  15795       15750            45     0.3 %
    -----------    -----------   ----------   -------                     -----------  -----------   -----------   -------
                                                    TOTAL GENERAL & ADMINISTRATIVE
         32523          42626     (10103)   (23.7)% EXPENSE                   415713      383634         32079     8.4 %

    -----------    -----------   ----------   -------                     -----------  -----------   -----------   -------
         11884          10424       1460     14.0 % NET PROFIT OR LOSS        116528       93816         22712    24.2 %
```

```
                              STATEMENT OF
                         REVENUES & EXPENDITURES
                       ALL PROFIT & LOSS ACCOUNTS
                                COMPANY
                       ALL ACCOUNTS CONSOLIDATED
                            AS OF 09/30/09
   PERIOD SEP        PERIOD SEP                             YEAR TO           YEAR TO
  ENDING 09/09      ENDING 09/01                          DATE 2002         DATE 2001
============================================================================================

                                      REVENUES

   136,699.11       129,682.05    SALES                  1,237,862.04      1,147,050.41
         0.00           133.06    MISCELLANEOUS INCOME        1,059.17          1,184.36
         0.00        11,036.22    CONSULTING & DESIGN       113,197.02        103,145.42
        20.00           592.56    FINANCE CHARGES             5,100.52          5,030.52
     1,142.77           232.77    INTEREST INCOME             3,152.98          3,860.70
       195.63           968.68    DISCOUNTS TAKEN            10,453.54          8,798.59
  -------------    -------------                        -------------     -------------
   138,057.51       142,645.34    TOTAL REVENUES          1,370,825.27      1,269,070.00

                                    COST OF SALES

    92,841.09        87,389.00    COST OF GOODS SOLD        833,285.09        776,334.00
       809.70           394.27    FREIGHT                     5,299.46          3,675.16
  -------------    -------------                        -------------     -------------
    93,650.79        87,783.27    TOTAL COST OF SALES       838,584.55        780,009.16

  -------------    -------------                        -------------     -------------
    44,406.72        54,862.07    GROSS PROFIT              532,240.72        489,060.84

                          GENERAL & ADMINISTRATIVE EXPENSES

       457.98           781.01    PURCHASES - MISCELLANEOUS   5,239.86          5,196.12
         0.00           732.43    INVENTORY ADJUSTMENTS       6,620.84          6,405.40
       490.57         1,594.93    SALES TAX                  14,221.65         13,683.27
    18,063.88        21,611.77    SALARIES                  191,091.65        183,684.73
     1,860.87         6,112.70    PAYROLL TAXES              47,877.32         54,594.37
       189.48             0.00    401-K EMPLOYER EXPENSE      1,528.94              0.00
       392.50           362.54    EMPLOYEE EXPENSES           3,573.41          3,075.92
         0.00           328.00    ENTERTAINMENT               6,722.88          6,561.01
       400.41           831.31    TRAVEL                     12,805.79         14,682.94
         0.00         1,837.35    DEPRECIATION EXPENSE       15,551.84         16,871.71
       125.77           450.97    OFFICE EXPENSE              3,511.88          4,023.66
       211.23         1,028.92    AUTO & TRUCK EXPENSE        3,530.18          2,411.26
       426.81           217.82    MISCELLANEOUS EXPENSE       1,929.08          1,464.97
         0.00            27.36    BANK CHARGES                  409.53            376.96
       308.55           774.31    DISCOUNTS GIVEN             7,768.78          6,772.02
     1,057.69         1,116.70    ADVERTISING                 9,747.82          8,839.82
       291.85           179.97    PRINTING                    2,284.98          2,995.13
        25.00           202.79    DUES & SUBSCRIPTIONS        2,369.12          2,014.66
       243.54           190.44    POSTAL EXPENSE              2,229.02          1,979.06
       375.42           296.37    TELEPHONE                   2,786.91          2,479.82
     4,953.23         3,484.90    TAXES & LICENSES           34,121.94         26,717.91
       141.67           968.32    INSURANCE EXPENSE           7,895.29          7,419.96
         0.00           516.00    RENTAL EXPENSE              4,128.00          4,644.00
```

```
                                    AS OF 09/30/09
    PERIOD SEP      PERIOD SEP                            YEAR TO         YEAR TO
  ENDING 09/09    ENDING 09/01                          DATE 2002       DATE 2001
======================================================================================

      1,009.35        1,342.35   LEGAL & PROFESSIONAL      11,970.79      11,824.48
      1,496.99        1,290.08   UTILITIES                 15,795.46      14,929.98
  --------------  --------------                       --------------  --------------
                                 TOTAL GENERAL & ADMINISTRATIVE
     32,522.79       46,279.34   EXPENSE                  415,712.96     403,649.16

  --------------  --------------                       --------------  --------------
     11,883.93        8,582.73   NET PROFIT OR LOSS       116,527.76      85,411.68
```

```
                                     STATEMENT OF
                                  REVENUES & EXPENDITURES
                               ALL PROFIT & LOSS ACCOUNTS
                                       COMPANY
                               ALL ACCOUNTS CONSOLIDATED
                                    AS OF 09/30/09


                       YR TO DATE              YR TO DATE                  VARIANCE
                     ENDING 09/09  PERCENT   ENDING 09/01  PERCENT      AMOUNT    PERCENT
==========================================================================================

                                       REVENUES

SALES                1,237,862.04   90.3 %  1,147,050.41   90.4 %    90,811.63    7.9 %
MISCELLANEOUS INCOME     1,059.17    0.1 %      1,184.36    0.1 %      (125.19)  (10.6)%
CONSULTING & DESIGN    113,197.02    8.3 %    103,145.42    8.1 %    10,051.60    9.8 %
FINANCE CHARGES          5,100.52    0.4 %      5,030.52    0.4 %        70.00    1.4 %
INTEREST INCOME          3,152.98    0.2 %      3,860.70    0.3 %      (707.72)  (18.3)%
DISCOUNTS TAKEN         10,453.54    0.8 %      8,798.59    0.7 %     1,654.95   18.8 %
                     -------------  -------  -------------  -------  -------------  -------
TOTAL REVENUES       1,370,825.27  100.0 %  1,269,070.00  100.0 %   101,755.27    8.0 %

                                      COST OF SALES

COST OF GOODS SOLD     833,285.09   60.8 %    776,334.00   61.2 %    56,951.09    7.3 %
FREIGHT                  5,299.46    0.4 %      3,675.16    0.3 %     1,624.30   44.2 %
                     -------------  -------  -------------  -------  -------------  -------
TOTAL COST OF SALES    838,584.55   61.2 %    780,009.16   61.5 %    58,575.39    7.5 %

                     -------------  -------  -------------  -------  -------------  -------
GROSS PROFIT           532,240.72   38.8 %    489,060.84   38.5 %    43,179.88    8.8 %

                           GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS   5,239.86   0.4 %    5,196.12    0.4 %        43.74    0.8 %
INVENTORY ADJUSTMENTS       6,620.84   0.5 %    6,405.40    0.5 %       215.44    3.4 %
SALES TAX                  14,221.65   1.0 %   13,683.27    1.1 %       538.38    3.9 %
SALARIES                  191,091.65  13.9 %  183,684.73   14.5 %     7,406.92    4.0 %
PAYROLL TAXES              47,877.32   3.5 %   54,594.37    4.3 %    (6,717.05)  (12.3)%
401-K EMPLOYER EXPENSE      1,528.94   0.1 %        0.00    0.0 %     1,528.94  999.9 %
EMPLOYEE EXPENSES           3,573.41   0.3 %    3,075.92    0.2 %       497.49   16.2 %
ENTERTAINMENT               6,722.88   0.5 %    6,561.01    0.5 %       161.87    2.5 %
TRAVEL                     12,805.79   0.9 %   14,682.94    1.2 %    (1,877.15)  (12.8)%
DEPRECIATION EXPENSE       15,551.84   1.1 %   16,871.71    1.3 %    (1,319.87)   (7.8)%
OFFICE EXPENSE              3,511.88   0.3 %    4,023.66    0.3 %      (511.78)  (12.7)%
AUTO & TRUCK EXPENSE        3,530.18   0.3 %    2,411.26    0.2 %     1,118.92   46.4 %
MISCELLANEOUS EXPENSE       1,929.08   0.1 %    1,464.97    0.1 %       464.11   31.7 %
BANK CHARGES                  409.53   0.0 %      376.96    0.0 %        32.57    8.6 %
DISCOUNTS GIVEN             7,768.78   0.6 %    6,772.02    0.5 %       996.76   14.7 %
ADVERTISING                9,747.82   0.7 %    8,839.82    0.7 %       908.00   10.3 %
PRINTING                   2,284.98   0.2 %    2,995.13    0.2 %      (710.15)  (23.7)%
DUES & SUBSCRIPTIONS        2,369.12   0.2 %    2,014.66    0.2 %       354.46   17.6 %
POSTAL EXPENSE             2,229.02   0.2 %    1,979.06    0.2 %       249.96   12.6 %
TELEPHONE                  2,786.91   0.2 %    2,479.82    0.2 %       307.09   12.4 %
TAXES & LICENSES          34,121.94   2.5 %   26,717.91    2.1 %     7,404.03   27.7 %
INSURANCE EXPENSE          7,895.29   0.6 %    7,419.96    0.6 %       475.33    6.4 %
```

```
                                        AS OF 09/30/09

                        YR TO DATE              YR TO DATE                  VARIANCE
                      ENDING 09/09   PERCENT   ENDING 09/01   PERCENT     AMOUNT    PERCENT
==================================================================================================

RENTAL EXPENSE             4,128.00    0.3 %       4,644.00    0.4 %      (516.00)  (11.1)%
LEGAL & PROFESSIONAL      11,970.79    0.9 %      11,824.48    0.9 %       146.31     1.2 %
UTILITIES                15,795.46    1.2 %      14,929.98    1.2 %       865.48     5.8 %
                        --------------  -------  --------------  -------  --------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                 415,712.96   30.3 %     403,649.16   31.8 %    12,063.80     3.0 %

                        --------------  -------  --------------  -------  --------------  -------
NET PROFIT OR LOSS      116,527.76    8.5 %      85,411.68    6.7 %    31,116.08    36.4 %
```

```
                            STATEMENT OF
                        REVENUES & EXPENDITURES
                      ALL PROFIT & LOSS ACCOUNTS
                              COMPANY
                      ALL ACCOUNTS CONSOLIDATED
                         AS OF 09/30/09
```

	YR TO DATE ENDING 09/09	PERCENT	BUDGET YR TO DATE	PERCENT	VARIANCE AMOUNT	PERCENT
REVENUES						
SALES	1,237,862.04	90.3 %	1,188,000.00	100.0 %	49,862.04	4.2 %
MISCELLANEOUS INCOME	1,059.17	0.1 %	0.00	0.0 %	1,059.17	999.9 %
CONSULTING & DESIGN	113,197.02	8.3 %	0.00	0.0 %	113,197.02	999.9 %
FINANCE CHARGES	5,100.52	0.4 %	0.00	0.0 %	5,100.52	999.9 %
INTEREST INCOME	3,152.98	0.2 %	0.00	0.0 %	3,152.98	999.9 %
DISCOUNTS TAKEN	10,453.54	0.8 %	0.00	0.0 %	10,453.54	999.9 %
TOTAL REVENUES	1,370,825.27	100.0 %	1,188,000.00	100.0 %	182,825.27	15.4 %
COST OF SALES						
COST OF GOODS SOLD	833,285.09	60.8 %	706,500.00	59.5 %	126,785.09	18.0 %
FREIGHT	5,299.46	0.4 %	4,050.00	0.3 %	1,249.46	30.9 %
TOTAL COST OF SALES	838,584.55	61.2 %	710,550.00	59.8 %	128,034.55	18.0 %
GROSS PROFIT	532,240.72	38.8 %	477,450.00	40.2 %	54,790.72	11.5 %
GENERAL & ADMINISTRATIVE EXPENSES						
PURCHASES - MISCELLANEOUS	5,239.86	0.4 %	0.00	0.0 %	5,239.86	999.9 %
INVENTORY ADJUSTMENTS	6,620.84	0.5 %	0.00	0.0 %	6,620.84	999.9 %
SALES TAX	14,221.65	1.0 %	16,200.00	1.4 %	(1,978.35)	(12.2)%
SALARIES	191,091.65	13.9 %	199,800.00	16.8 %	(8,708.35)	(4.4)%
PAYROLL TAXES	47,877.32	3.5 %	52,650.00	4.4 %	(4,772.68)	(9.1)%
401-K EMPLOYER EXPENSE	1,528.94	0.1 %	0.00	0.0 %	1,528.94	999.9 %
EMPLOYEE EXPENSES	3,573.41	0.3 %	3,375.00	0.3 %	198.41	5.9 %
ENTERTAINMENT	6,722.88	0.5 %	3,375.00	0.3 %	3,347.88	99.2 %
TRAVEL	12,805.79	0.9 %	7,875.00	0.7 %	4,930.79	62.6 %
DEPRECIATION EXPENSE	15,551.84	1.1 %	0.00	0.0 %	15,551.84	999.9 %
OFFICE EXPENSE	3,511.88	0.3 %	4,950.00	0.4 %	(1,438.12)	(29.1)%
AUTO & TRUCK EXPENSE	3,530.18	0.3 %	3,375.00	0.3 %	155.18	4.6 %
MISCELLANEOUS EXPENSE	1,929.08	0.1 %	0.00	0.0 %	1,929.08	999.9 %
BANK CHARGES	409.53	0.0 %	0.00	0.0 %	409.53	999.9 %
DISCOUNTS GIVEN	7,768.78	0.6 %	0.00	0.0 %	7,768.78	999.9 %
ADVERTISING	9,747.82	0.7 %	9,000.00	0.8 %	747.82	8.3 %
PRINTING	2,284.98	0.2 %	1,530.00	0.1 %	754.98	49.4 %
DUES & SUBSCRIPTIONS	2,369.12	0.2 %	1,980.00	0.2 %	389.12	19.7 %
POSTAL EXPENSE	2,229.02	0.2 %	2,340.00	0.2 %	(110.98)	(4.7)%
TELEPHONE	2,786.91	0.2 %	2,655.00	0.2 %	131.91	5.0 %
TAXES & LICENSES	34,121.94	2.5 %	31,950.00	2.7 %	2,171.94	6.8 %
INSURANCE EXPENSE	7,895.29	0.6 %	9,000.00	0.8 %	(1,104.71)	(12.3)%
RENTAL EXPENSE	4,128.00	0.3 %	6,129.00	0.5 %	(2,001.00)	(32.7)%

```
                                            AS OF 09/30/09
                              YR TO DATE                BUDGET                        VARIANCE
                              ENDING 09/09  PERCENT   YR TO DATE   PERCENT        AMOUNT    PERCENT
==================================================================================================

LEGAL & PROFESSIONAL            11,970.79    0.9 %    11,700.00    1.0 %          270.79     2.3 %
UTILITIES                       15,795.46    1.2 %    15,750.00    1.3 %           45.46     0.3 %
                              -------------  -------  -------------  -------  -------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                        415,712.96   30.3 %   383,634.00   32.3 %       32,078.96     8.4 %

                              -------------  -------  -------------  -------  -------------  -------
NET PROFIT OR LOSS             116,527.76    8.5 %    93,816.00    7.9 %       22,711.76    24.2 %
```

```
                                STATEMENT OF
                            REVENUES & EXPENDITURES
                          ALL PROFIT & LOSS ACCOUNTS
                                  COMPANY
                         ALL ACCOUNTS CONSOLIDATED
                             AS OF 09/30/09
      PERIOD SEP                                          YEAR TO
     ENDING 09/09    PERCENT                             DATE 2002    PERCENT
==============================================================================

                              REVENUES

    136,699.11     99.0 %   SALES                     1,237,862.04    90.3 %
          0.00      0.0 %   MISCELLANEOUS INCOME           1,059.17     0.1 %
          0.00      0.0 %   CONSULTING & DESIGN         113,197.02     8.3 %
         20.00      0.0 %   FINANCE CHARGES               5,100.52     0.4 %
      1,142.77      0.8 %   INTEREST INCOME               3,152.98     0.2 %
        195.63      0.1 %   DISCOUNTS TAKEN              10,453.54     0.8 %
    -------------   -------                           -------------   -------
    138,057.51    100.0 %   TOTAL REVENUES            1,370,825.27   100.0 %

                            COST OF SALES

     92,841.09     67.3 %   COST OF GOODS SOLD          833,285.09    60.8 %
        809.70      0.6 %   FREIGHT                       5,299.46     0.4 %
    -------------   -------                           -------------   -------
     93,650.79     67.8 %   TOTAL COST OF SALES         838,584.55    61.2 %

    -------------   -------                           -------------   -------
     44,406.72     32.2 %   GROSS PROFIT                532,240.72    38.8 %

                     GENERAL & ADMINISTRATIVE EXPENSES

        457.98      0.3 %   PURCHASES - MISCELLANEOUS     5,239.86     0.4 %
          0.00      0.0 %   INVENTORY ADJUSTMENTS         6,620.84     0.5 %
        490.57      0.4 %   SALES TAX                    14,221.65     1.0 %
     18,063.88     13.1 %   SALARIES                    191,091.65    13.9 %
      1,860.87      1.4 %   PAYROLL TAXES                47,877.32     3.5 %
        189.48      0.1 %   401-K EMPLOYER EXPENSE        1,528.94     0.1 %
        392.50      0.3 %   EMPLOYEE EXPENSES             3,573.41     0.3 %
          0.00      0.0 %   ENTERTAINMENT                 6,722.88     0.5 %
        400.41      0.3 %   TRAVEL                       12,805.79     0.9 %
          0.00      0.0 %   DEPRECIATION EXPENSE         15,551.84     1.1 %
        125.77      0.1 %   OFFICE EXPENSE                3,511.88     0.3 %
        211.23      0.2 %   AUTO & TRUCK EXPENSE          3,530.18     0.3 %
        426.81      0.3 %   MISCELLANEOUS EXPENSE         1,929.08     0.1 %
          0.00      0.0 %   BANK CHARGES                    409.53     0.0 %
        308.55      0.2 %   DISCOUNTS GIVEN               7,768.78     0.6 %
      1,057.69      0.8 %   ADVERTISING                   9,747.82     0.7 %
        291.85      0.2 %   PRINTING                      2,284.98     0.2 %
         25.00      0.0 %   DUES & SUBSCRIPTIONS          2,369.12     0.2 %
        243.54      0.2 %   POSTAL EXPENSE                2,229.02     0.2 %
        375.42      0.3 %   TELEPHONE                     2,786.91     0.2 %
      4,953.23      3.6 %   TAXES & LICENSES             34,121.94     2.5 %
        141.67      0.1 %   INSURANCE EXPENSE             7,895.29     0.6 %
          0.00      0.0 %   RENTAL EXPENSE                4,128.00     0.3 %
```

```
                                        AS OF 09/30/09
     PERIOD SEP                                                 YEAR TO
   ENDING 09/09     PERCENT                                   DATE 2002      PERCENT
===================================================================================

       1,009.35       0.7 %  LEGAL & PROFESSIONAL               11,970.79       0.9 %
       1,496.99       1.1 %  UTILITIES                          15,795.46       1.2 %
    --------------   -------                                  --------------   -------
                             TOTAL GENERAL & ADMINISTRATIVE
      32,522.79      23.6 %  EXPENSE                           415,712.96      30.3 %

    --------------   -------                                  --------------   -------
      11,883.93       8.6 %  NET PROFIT OR LOSS                116,527.76       8.5 %
```

```
                                              STATEMENT OF
                                          REVENUES & EXPENDITURES
                                       ALL PROFIT & LOSS ACCOUNTS
                                                COMPANY
                                       ALL ACCOUNTS CONSOLIDATED
                                            AS OF 09/30/09


    10/01 OCT  11/01 NOV  12/01 DEC  01/09 JAN  02/09 FEB  03/09 MAR  04/09 APR  05/09 MAY  06/09 JUN  07/09 JUL  08/09 AUG  09/09 SEP
===================================================================================================================================

                                                 REVENUES


SALES
    132062     132158     133758     124677     131773     121026     132918     146108     151864     135678     157120     136699
MISCELLANEOUS INCOME
       181        118        127        136        145        128         64        146        153        138        150          0
CONSULTING & DESIGN
      6403      21313      17176      13840      14016      13495      22561      16585      17776      14787        136          0
FINANCE CHARGES
       570        575        602        598        617        582        610        651        658        678        686         20
INTEREST INCOME
       275        248        198        256        255        250        242        250        256        249        252       1143
DISCOUNTS TAKEN
      1168        917        922       1001       1046       1011       2087       1048       1139       1001       1925        196
  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------
TOTAL REVENUES
    140659     155329     152782     140507     147853     136492     158481     164787     171846     152532     160269     138058

                                                COST OF SALES


COST OF GOODS SOLD
     90195      89683      90767      84753      89247      82416      90369      99154     103299      91720      99486      92841
FREIGHT
       407        478        557        512        483        571        586        478        506        499        855        810
  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------
TOTAL COST OF SALES
     90602      90161      91324      85265      89730      82987      90955      99632     103805      92219     100341      93651

  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------
GROSS PROFIT
     50057      65168      61458      55242      58123      53506      67526      65155      68041      60312      59929      44407

                                    GENERAL & ADMINISTRATIVE EXPENSES


PURCHASES - MISCELLANEOUS
       598        539        643        635        528        720        944        494        540        381        541        458
INVENTORY ADJUSTMENTS
       942        657        667        657        688        611       1547        789        845        723        763          0
SALES TAX
      1778       1458       1595       1727       1450       1331       1370       1848       1843       1926       2237        491
SALARIES
     21081      27096      21204      19337      22543      20354      25165      21089      20936      20708      22896      18064
PAYROLL TAXES
      6066       6201       6149       5976       6388       6099       5849       6363       6406       6204       2731       1861
```

```
                                                    AS OF 09/30/09

  10/01 OCT  11/01 NOV  12/01 DEC  01/09 JAN  02/09 FEB  03/09 MAR  04/09 APR  05/09 MAY  06/09 JUN  07/09 JUL  08/09 AUG  09/09 SEP
===================================================================================================================================
401-K EMPLOYER EXPENSE
       0          0          0        901         35         35         35         35         35         35        229        189
EMPLOYEE EXPENSES
     447        334        308        479        336        288        560        428        481        243        366        393
ENTERTAINMENT
    1374        387        344        380        217        240       1990       1771        813        207       1106          0
TRAVEL
     785        777        902       1204        845        950       3539        824       3134        798       1111        400
DEPRECIATION EXPENSE
    2111       1647       1740       1943       1978       1521       1968       1859       2089       1772       2422          0
OFFICE EXPENSE
     593        570       2233        483        422        531        367        513        430        300        341        126
AUTO & TRUCK EXPENSE
     979        149        167       1293        463        162        427        122        168        192        491        211
MISCELLANEOUS EXPENSE
      61        155        149        220        395        117         91        229         63        128        261        427
BANK CHARGES
      52         60         45         44         43         47         55         60         60         42         59          0
DISCOUNTS GIVEN
     996        695        705        694        728        646       1635        834        893        764       1267        309
ADVERTISING
    1429        659        835        746        749        855       1720        917        880        961       1862       1058
PRINTING
     178        431        184        150        229        428        153        189        243        265        335        292
DUES & SUBSCRIPTIONS
     132        334        334        334         95        429        429        216        216        216        409         25
POSTAL EXPENSE
     202        154        266        195        246        181        364        233        256        221        289        244
TELEPHONE
     247        340        210        292        300        271        252        297        331        342        328        375
TAXES & LICENSES
    3485       3485       3485       3485       3485       3485       3485       3698       3753       3753       4026       4953
INSURANCE EXPENSE
     968        968        968        968        968        968        968        943       1042       1042        854        142
RENTAL EXPENSE
     516        516        516        516        516        516        516        516        516        516        516          0
LEGAL & PROFESSIONAL
    1288       1556        867       1385       1507        910       1636       1541       1391       1097       1495       1009
UTILITIES
    1617       2001       1379       1498       1687       2000       1622       1829       1948       1806       1908       1497
 ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------
TOTAL GENERAL & ADMINISTRATIVE EXPENSE
   47923      51162      45896      45542      46840      43692      56687      47635      49312      44640      48842      32523
 ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------
NET PROFIT OR LOSS
    2134      14006      15563       9700      11283       9813      10840      17520      18729      15672      11087      11884
```

```
04/22/09                                                            GLR842 PAGE 1
                              STATEMENT OF
                          REVENUES & EXPENDITURES
                        ALL PROFIT & LOSS ACCOUNTS
                                COMPANY
                        ALL ACCOUNTS CONSOLIDATED
                            AS OF 09/30/09
                  QUARTER                QUARTER                 VARIANCE
              ENDING 09/09  PERCENT   ENDING 09/01  PERCENT    AMOUNT    PERCENT
==============================================================================================
```

```
                              REVENUES

SALES                   429,496.85   95.3 %     388,074.88   90.8 %     41,421.97    10.7 %
MISCELLANEOUS INCOME        288.01    0.1 %         403.08    0.1 %       (115.07)   (28.6)%
CONSULTING & DESIGN      14,923.58    3.3 %      33,762.64    7.9 %    (18,839.06)   (55.8)%
FINANCE CHARGES          1,384.87     0.3 %       1,736.11    0.4 %       (351.24)   (20.2)%
INTEREST INCOME          1,643.60     0.4 %         733.67    0.2 %        909.93    124.0 %
DISCOUNTS TAKEN          3,121.77     0.7 %       2,709.54    0.6 %        412.23     15.2 %
                        -----------   ------     -----------  ------    -----------   ------
TOTAL REVENUES          450,858.68  100.0 %     427,419.92  100.0 %     23,438.76     5.5 %

                              COST OF SALES

COST OF GOODS SOLD      284,047.09   63.0 %     262,165.00   61.3 %     21,882.09     8.4 %
FREIGHT                   2,163.55    0.5 %       1,220.71    0.3 %        942.84     77.2 %
                        -----------   ------     -----------  ------    -----------   ------
TOTAL COST OF SALES     286,210.64   63.5 %     263,385.71   61.6 %     22,824.93     8.7 %

                        -----------   ------     -----------  ------    -----------   ------
GROSS PROFIT            164,648.04   36.5 %     164,034.21   38.4 %        613.83     0.4 %

                    GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCELLANEOUS  1,379.38   0.3 %       1,732.09    0.4 %       (352.71)   (20.4)%
INVENTORY ADJUSTMENTS      1,485.36   0.3 %       2,187.53    0.5 %       (702.17)   (32.1)%
SALES TAX                  4,653.41   1.0 %       5,030.53    1.2 %       (377.12)    (7.5)%
SALARIES                  61,667.91  13.7 %      61,709.56   14.4 %        (41.65)    (0.1)%
PAYROLL TAXES             10,795.71   2.4 %      18,536.88    4.3 %     (7,741.17)   (41.8)%
401-K EMPLOYER EXPENSE       453.07   0.1 %           0.00    0.0 %        453.07    999.9 %
EMPLOYEE EXPENSES          1,002.30   0.2 %         946.06    0.2 %         56.24     5.9 %
ENTERTAINMENT              1,312.33   0.3 %         824.61    0.2 %        487.72     59.2 %
TRAVEL                     2,309.51   0.5 %       2,460.94    0.6 %       (151.43)    (6.2)%
DEPRECIATION EXPENSE       4,193.59   0.9 %       5,599.01    1.3 %     (1,405.42)   (25.1)%
OFFICE EXPENSE               766.44   0.2 %       1,242.68    0.3 %       (476.24)   (38.3)%
AUTO & TRUCK EXPENSE         894.51   0.2 %       1,234.11    0.3 %       (339.60)   (27.5)%
MISCELLANEOUS EXPENSE        816.56   0.2 %         624.84    0.2 %        191.72     30.7 %
BANK CHARGES                 100.72   0.0 %         118.86    0.0 %        (18.14)   (15.3)%
DISCOUNTS GIVEN            2,339.36   0.5 %       2,312.72    0.5 %         26.64     1.2 %
ADVERTISING               3,881.18    0.9 %       3,389.24    0.8 %        491.94     14.5 %
PRINTING                    891.85    0.2 %         645.43    0.2 %        246.42     38.2 %
DUES & SUBSCRIPTIONS        649.73    0.1 %         608.38    0.1 %         41.35     6.8 %
POSTAL EXPENSE              753.12    0.2 %         677.64    0.2 %         75.48     11.1 %
TELEPHONE                 1,044.81    0.2 %       1,031.13    0.2 %         13.68     1.3 %
TAXES & LICENSES         12,732.16    2.8 %      10,454.66    2.5 %      2,277.50     21.8 %
INSURANCE EXPENSE         2,036.94    0.5 %       2,904.96    0.7 %       (868.02)   (29.9)%
RENTAL EXPENSE            1,032.00    0.2 %       1,548.00    0.4 %       (516.00)   (33.3)%
```

```
                                          AS OF 09/30/09
                         QUARTER                 QUARTER                       VARIANCE
                       ENDING 09/09   PERCENT   ENDING 09/01   PERCENT      AMOUNT    PERCENT
===============================================================================================

LEGAL & PROFESSIONAL        3,601.56    0.8 %        3,711.88    0.9 %      (110.32)   (3.0)%
UTILITIES                   5,210.87    1.2 %        4,821.65    1.1 %       389.22     8.1 %
                         --------------  -------  --------------  -------  --------------  -------
TOTAL GENERAL & ADMINISTRATIVE
EXPENSE                   126,004.38   28.0 %      134,353.39   31.4 %    (8,349.01)   (6.2)%

                         --------------  -------  --------------  -------  --------------  -------
NET PROFIT OR LOSS         38,643.66    8.6 %       29,680.82    6.9 %     8,962.84    30.2 %
```

```
                                          STATEMENT OF
                                      REVENUES & EXPENDITURES
                                   ALL PROFIT & LOSS ACCOUNTS
                                            COMPANY
                                   ALL ACCOUNTS CONSOLIDATED
                                       AS OF 09/30/09

              04/09 APR  PERCENT 05/09 MAY  PERCENT 06/09 JUN  PERCENT 07/09 JUL  PERCENT 08/09 AUG  PERCENT 09/09 SEP  PERCENT
==============================================================================================================================

                                          REVENUES

SALES             132918   83.9 %   146108   88.7 %   151864   88.4 %   135678   89.0 %   157120   98.0 %   136699   99.0 %
MISCELLANEOUS INC     64    0.0 %      146    0.1 %      153    0.1 %      138    0.1 %      150    0.1 %        0    0.0 %
CONSULTING & DESI  22561   14.2 %    16585   10.1 %    17776   10.3 %    14787    9.7 %      136    0.1 %        0    0.0 %
FINANCE CHARGES      610    0.4 %      651    0.4 %      658    0.4 %      678    0.4 %      686    0.4 %       20    0.0 %
INTEREST INCOME      242    0.2 %      250    0.2 %      256    0.2 %      249    0.2 %      252    0.2 %     1143    0.8 %
DISCOUNTS TAKEN     2087    1.3 %     1048    0.6 %     1139    0.7 %     1001    0.7 %     1925    1.2 %      196    0.1 %
                 ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  -------
TOTAL REVENUES    158481  100.0 %   164787  100.0 %   171846  100.0 %   152532  100.0 %   160269  100.0 %   138058  100.0 %

                                          COST OF SALES

COST OF GOODS SOL  90369   57.0 %    99154   60.2 %   103299   60.1 %    91720   60.1 %    99486   62.1 %    92841   67.3 %
FREIGHT              586    0.4 %      478    0.3 %      506    0.3 %      499    0.3 %      855    0.5 %      810    0.6 %
                 ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  -------
TOTAL COST OF SAL  90955   57.4 %    99632   60.5 %   103805   60.4 %    92219   60.5 %   100341   62.6 %    93651   67.8 %

                 ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  -------
GROSS PROFIT       67526   42.6 %    65155   39.5 %    68041   39.6 %    60312   39.5 %    59929   37.4 %    44407   32.2 %

                               GENERAL & ADMINISTRATIVE EXPENSES

PURCHASES - MISCE    944    0.6 %      494    0.3 %      540    0.3 %      381    0.3 %      541    0.3 %      458    0.3 %
INVENTORY ADJUSTM   1547    1.0 %      789    0.5 %      845    0.5 %      723    0.5 %      763    0.5 %        0    0.0 %
SALES TAX           1370    0.9 %     1848    1.1 %     1843    1.1 %     1926    1.3 %     2237    1.4 %      491    0.4 %
SALARIES           25165   15.9 %    21089   12.8 %    20936   12.2 %    20708   13.6 %    22896   14.3 %    18064   13.1 %
PAYROLL TAXES       5849    3.7 %     6363    3.9 %     6406    3.7 %     6204    4.1 %     2731    1.7 %     1861    1.4 %
401-K EMPLOYER EX     35    0.0 %       35    0.0 %       35    0.0 %       35    0.0 %      229    0.1 %      189    0.1 %
EMPLOYEE EXPENSES    560    0.4 %      428    0.3 %      481    0.3 %      243    0.2 %      366    0.2 %      393    0.3 %
ENTERTAINMENT       1990    1.3 %     1771    1.1 %      813    0.5 %      207    0.1 %     1106    0.7 %        0    0.0 %
TRAVEL              3539    2.2 %      824    0.5 %     3134    1.8 %      798    0.5 %     1111    0.7 %      400    0.3 %
DEPRECIATION EXPE   1968    1.2 %     1859    1.1 %     2089    1.2 %     1772    1.2 %     2422    1.5 %        0    0.0 %
OFFICE EXPENSE       367    0.2 %      513    0.3 %      430    0.3 %      300    0.2 %      341    0.2 %      126    0.1 %
AUTO & TRUCK EXPE    427    0.3 %      122    0.1 %      168    0.1 %      192    0.1 %      491    0.3 %      211    0.2 %
MISCELLANEOUS EXP     91    0.1 %      229    0.1 %       63    0.0 %      128    0.1 %      261    0.2 %      427    0.3 %
BANK CHARGES          55    0.0 %       60    0.0 %       60    0.0 %       42    0.0 %       59    0.0 %        0    0.0 %
DISCOUNTS GIVEN     1635    1.0 %      834    0.5 %      893    0.5 %      764    0.5 %     1267    0.8 %      309    0.2 %
ADVERTISING         1720    1.1 %      917    0.6 %      880    0.5 %      961    0.6 %     1862    1.2 %     1058    0.8 %
PRINTING             153    0.1 %      189    0.1 %      243    0.1 %      265    0.2 %      335    0.2 %      292    0.2 %
DUES & SUBSCRIPTI    429    0.3 %      216    0.1 %      216    0.1 %      216    0.1 %      409    0.3 %       25    0.0 %
POSTAL EXPENSE       364    0.2 %      233    0.1 %      256    0.2 %      221    0.1 %      289    0.2 %      244    0.2 %
TELEPHONE            252    0.2 %      297    0.2 %      331    0.2 %      342    0.2 %      328    0.2 %      375    0.3 %
TAXES & LICENSES    3485    2.2 %     3698    2.2 %     3753    2.2 %     3753    2.5 %     4026    2.5 %     4953    3.6 %
INSURANCE EXPENSE    968    0.6 %      943    0.6 %     1042    0.6 %     1042    0.7 %      854    0.5 %      142    0.1 %
RENTAL EXPENSE       516    0.3 %      516    0.3 %      516    0.3 %      516    0.3 %      516    0.3 %        0    0.0 %
```

```
                                                        AS OF 09/30/09

              04/09 APR  PERCENT 05/09 MAY   PERCENT 06/09 JUN  PERCENT 07/09 JUL  PERCENT 08/09 AUG  PERCENT 09/09 SEP   PERCENT
=================================================================================================================================

LEGAL & PROFESSIO    1636   1.0 %      1541    0.9 %      1391    0.8 %      1097    0.7 %      1495    0.9 %      1009    0.7 %
UTILITIES            1622   1.0 %      1829    1.1 %      1948    1.1 %      1806    1.2 %      1908    1.2 %      1497    1.1 %
                 ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  -------
TOTAL GENERAL & A
EXPENSE             56687  35.8 %     47635   28.9 %     49312   28.7 %     44640   29.3 %     48842   30.5 %     32523   23.6 %

                 ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  ------- ---------  -------
NET PROFIT OR LOS   10840   6.8 %     17520   10.6 %     18729   10.9 %     15672   10.3 %     11087    6.9 %     11884    8.6 %
```

```
                              STATEMENT OF
                           FINANCIAL POSITION
                       ALL BALANCE SHEET ACCOUNTS
                                COMPANY
                       ALL ACCOUNTS CONSOLIDATED
                            AS OF 09/30/09
================================================================================

                            ASSETS

                     CURRENT ASSETS:

     CASH                              264,454.70
     PETTY CASH                            256.83
     ACCOUNTS RECEIVABLE               162,184.22
     INVENTORY                         160,208.61
     NONSTOCKED INVENTORY                5,087.29
     IN TRANSIT INVENTORY                4,269.05
     PREPAID TAXES & INSURANCE           2,181.38
     DEPOSITS                              911.91
     EMPLOYEE ADVANCES                     440.00
                                      --------------
     TOTAL CURRENT ASSETS              599,993.99

                     FIXED ASSETS:

     EQUIPMENT OWNED                    39,651.54
     PROPERTY OWNED                    159,500.07
     GOODWILL                           32,000.00
                                      --------------
     TOTAL FIXED ASSETS                231,151.61

                                      --------------
     TOTAL ASSETS                      831,145.60

                     LIABILITIES & EQUITY

                     CURRENT LIABILITIES:

     ACCOUNTS PAYABLE                   44,696.38
     SALES TAX PAYABLE                   1,898.40
     401-K PAYABLE                       2,964.35
     CHRISTMAS FUND                      2,720.50
     CREDIT UNION                       14,693.82
     FEDERAL TAXES PAYABLE              38,214.92
     STATE TAXES PAYABLE                 7,313.56
     TAXES PAYABLE                       4,635.08
     OVERHEAD ACCRUED                   26,549.88
     PACKAGING ACCRUED                  28,182.46
     LABOR ACCRUED                      53,215.53
     PURCHASES-INVENTORY                 9,009.20
                                      --------------
     TOTAL CURRENT LIABILITIES         234,094.08

                     LONG TERM LIABILITIES:
```

```
                                  AS OF 09/30/09
================================================================================

                                          --------------
                  TOTAL LONG TERM LIABILITIES          0.00

                             EQUITY

                  CAPITAL STOCK                   160,000.00
                  RETAINED EARNINGS               320,523.76
                  PROFIT OR LOSS THIS YEAR        116,527.76
                                                  --------------
                  TOTAL EQUITY                    597,051.52
                                                  --------------
                  TOTAL LIABILITIES & EQUITY      831,145.60
```

04/22/09   GLR852 PAGE 1
                                    STATEMENT OF
                                FINANCIAL POSITION
                            ALL BALANCE SHEET ACCOUNTS
                                      COMPANY
                             ALL ACCOUNTS CONSOLIDATED
                                 AS OF 09/30/09
                                                  2002   2001
==

                          ASSETS

                      CURRENT ASSETS:

CASH   264,454.70   241,412.51
PETTY CASH   256.83   146.54
ACCOUNTS RECEIVABLE   162,184.22   174,914.57
INVENTORY   160,208.61   182,848.45
NONSTOCKED INVENTORY   5,087.29   8,533.21
IN TRANSIT INVENTORY   4,269.05   3,960.98
PREPAID TAXES & INSURANCE   2,181.38   1,452.15
DEPOSITS   911.91   1,123.50
EMPLOYEE ADVANCES   440.00   0.00
                                    --------------   --------------
TOTAL CURRENT ASSETS   599,993.99   614,391.91

                      FIXED ASSETS:

EQUIPMENT OWNED   39,651.54   87,309.07
PROPERTY OWNED   159,500.07   105,000.05
GOODWILL   32,000.00   20,000.00
                                    --------------   --------------
TOTAL FIXED ASSETS   231,151.61   212,309.12

                                    --------------   --------------
TOTAL ASSETS   831,145.60   826,701.03

                      LIABILITIES & EQUITY

                      CURRENT LIABILITIES:

ACCOUNTS PAYABLE   44,696.38   222,836.39
SALES TAX PAYABLE   1,898.40   0.00
401-K PAYABLE   2,964.35   0.00
CHRISTMAS FUND   2,720.50   0.00
CREDIT UNION   14,693.82   16,879.11
FEDERAL TAXES PAYABLE   38,214.92   38,109.04
STATE TAXES PAYABLE   7,313.56   7,389.71
TAXES PAYABLE   4,635.08   5,246.68
OVERHEAD ACCRUED   26,549.88   20,437.33
PACKAGING ACCRUED   28,182.46   30,656.03
LABOR ACCRUED   53,215.53   40,874.71
PURCHASES-INVENTORY   9,009.20   0.00
                                    --------------   --------------
TOTAL CURRENT LIABILITIES   234,094.08   382,429.00

                      LONG TERM LIABILITIES:

```
04/22/09                                               GLR852 PAGE 2
                              AS OF 09/30/09
                                          2002              2001
====================================================================================

                                    --------------    --------------
           TOTAL LONG TERM LIABILITIES        0.00              0.00

                        EQUITY

           CAPITAL STOCK                 160,000.00        160,000.00
           RETAINED EARNINGS             320,523.76        198,860.35
           PROFIT OR LOSS THIS YEAR      116,527.76              0.00
                                    --------------    --------------
           TOTAL EQUITY                  597,051.52        358,860.35
                                    --------------    --------------
           TOTAL LIABILITIES & EQUITY    831,145.60        741,289.35
```

```
                                         STATEMENT OF
                                       FINANCIAL POSITION
                                   ALL BALANCE SHEET ACCOUNTS
                                           COMPANY
                                   ALL ACCOUNTS CONSOLIDATED
                                      AS OF 09/30/09
```

	10/01 OCT	11/01 NOV	12/01 DEC	01/09 JAN	02/09 FEB	03/09 MAR	04/09 APR	05/09 MAY	06/09 JUN	07/09 JUL	08/09 AUG	09/09 SEP

==

ASSETS

CURRENT ASSETS:

	10/01 OCT	11/01 NOV	12/01 DEC	01/09 JAN	02/09 FEB	03/09 MAR	04/09 APR	05/09 MAY	06/09 JUN	07/09 JUL	08/09 AUG	09/09 SEP
CASH	203042	189992	235415	153913	183101	216672	275399	283149	265275	293029	331166	264455
PETTY CASH	236	420	512	188	210	438	1860	462	177	138	257	257
ACCOUNTS RECEIVABLE	169633	169821	179365	176576	180769	179062	183789	190333	185930	179611	107587	162184
INVENTORY	183831	176292	180613	163541	172295	185171	161671	177393	194180	195553	200565	160209
NONSTOCKED INVENTORY	9463	10327	11377	954	1997	2981	3691	4735	5747	6751	6751	5087
IN TRANSIT INVENTORY	4254	4558	5241	2900	2927	3256	3621	3614	3532	3860	3548	4269
PREPAID TAXES & INSURANCE	4707	3995	3388	2719	2153	1483	854	4179	3385	2731	2376	2181
DEPOSITS	1124	1124	1124	1124	1124	1124	1124	912	912	912	912	912
EMPLOYEE ADVANCES	0	0	0	0	0	0	0	2800	2300	1800	950	440
	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------
TOTAL CURRENT ASSETS	576290	556528	617035	501914	544576	590187	632009	667577	661438	684384	654112	599994

FIXED ASSETS:

	10/01 OCT	11/01 NOV	12/01 DEC	01/09 JAN	02/09 FEB	03/09 MAR	04/09 APR	05/09 MAY	06/09 JUN	07/09 JUL	08/09 AUG	09/09 SEP
EQUIPMENT OWNED	85388	83466	81545	79624	77702	75781	73860	13686	43495	41573	39652	39652
PROPERTY OWNED	164500	164000	163500	163000	162500	162000	161500	161000	160500	160000	159500	159500
GOODWILL	20000	20000	20000	32000	32000	32000	32000	32000	32000	32000	32000	32000
	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------
TOTAL FIXED ASSETS	269888	267467	265045	274624	272202	269781	267360	206686	235995	233573	231152	231152
	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------
TOTAL ASSETS	846178	823995	882080	776538	816778	859968	899369	874263	897433	917958	885264	831146

LIABILITIES & EQUITY

AS OF 09/30/09

```
     10/01 OCT 11/01 NOV 12/01 DEC 01/09 JAN 02/09 FEB 03/09 MAR 04/09 APR 05/09 MAY 06/09 JUN 07/09 JUL 08/09 AUG 09/09 SEP
============================================================================================================================

                                              CURRENT LIABILITIES:

ACCOUNTS PAYABLE
            213544    217199    228452    225760    234032    248094    284062    236350    212748    207148    145593     44696
SALES TAX PAYABLE
                 0         0         0         0         0         0         0         0         0         0         0      1898
INSURANCE PAYABLE
                 0         0         0      3396         0         0         0         0      3396         0         0         0
401-K PAYABLE
                 0         0         0       750      1490      2214       796      1403      2286       865      1805      2964
CHRISTMAS FUND
                 0         0         0      2641      3961      1320      2641      3961      1320      2641      2671      2721
CREDIT UNION
             18858     20591     21630      1885      3637      5726      7828      9628     11747     13739     14269     14694
FEDERAL TAXES PAYABLE
             45659      8128     16004     23949     31632     39305      4486      8846     17485     26161     32883     38215
STATE TAXES PAYABLE
              9487      1601      3229      4975      6557      8137     10010      1634      3689      5387      6460      7314
TAXES PAYABLE
              6736      1137      2293      3532      4656      5777      7107      1160      2619      3825      4282      4635
OVERHEAD ACCRUED
             23442     25539     27666      2095      4290      6239     11173     13689     16386     18692     21321     26550
PACKAGING ACCRUED
             35163     38309     41499      3142      6436      9358     16760     20534     24578     28037     28110     28182
LABOR ACCRUED
             46884     51078     55333      4189      8581     12478     22347     27379     32771     37383     42699     53216
PURCHASES-INVENTORY
                 0         0         0         0         0         0         0         0         0         0         5      9009
         --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL CURRENT LIABILITIES
            399772    363583    396106    276314    305272    338649    367210    324584    329025    343877    300096    234094

                                              LONG TERM LIABILITIES:

NOTES PAYABLE
                 0         0     10000     10000     10000     10000     10000     10000     10000         0         0         0
         --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL LONG TERM LIABILITIES
                 0         0     10000     10000     10000     10000     10000     10000     10000         0         0         0

                                                     EQUITY

CAPITAL STOCK
            160000    160000    160000    160000    160000    160000    160000    160000    160000    160000    160000    160000
RETAINED EARNINGS
            198860    198860    198860    320524    320524    320524    320524    320524    320524    320524    320524    320524
PROFIT OR LOSS THIS YEAR
            116528         0         0         0         0         0         0         0         0         0         0         0
         --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL EQUITY
            475388    358860    358860    480524    480524    480524    480524    480524    480524    480524    480524    480524
```

```
                                                  AS OF 09/30/09

         10/01 OCT 11/01 NOV 12/01 DEC 01/09 JAN 02/09 FEB 03/09 MAR 04/09 APR 05/09 MAY 06/09 JUN 07/09 JUL 08/09 AUG 09/09 SEP
===================================================================================================================================

             --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------  --------
TOTAL LIABILITIES & EQUITY
               875160    722443    764966    766838    795796    829172    857734    815108    819549    824401    780620    714618
```

```
                             STATEMENT OF
                          FINANCIAL POSITION
                       ALL BALANCE SHEET ACCOUNTS
                               COMPANY
                       ALL ACCOUNTS CONSOLIDATED
                           AS OF 09/30/09

             04/09 APR      05/09 MAY      06/09 JUN      07/09 JUL      08/09 AUG      09/09 SEP
===================================================================================================

                                    ASSETS

                             CURRENT ASSETS:

CASH                     275,398.92     283,149.27     265,274.59     293,029.17     331,165.98     264,454.70
PETTY CASH                 1,859.79         461.80         176.50         137.83         256.83         256.83
ACCOUNTS RECEIVABLE      183,788.70     190,333.20     185,930.20     179,610.53     107,587.23     162,184.22
INVENTORY                161,670.77     177,392.52     194,180.48     195,552.88     200,565.17     160,208.61
NONSTOCKED INVENTORY       3,691.24       4,735.11       5,747.02       6,750.87       6,750.87       5,087.29
IN TRANSIT INVENTORY       3,621.40       3,614.23       3,532.43       3,859.52       3,547.52       4,269.05
PREPAID TAXES & INSURANCE    854.44       4,179.42       3,385.11       2,731.38       2,376.38       2,181.38
DEPOSITS                   1,123.50         911.91         911.91         911.91         911.91         911.91
EMPLOYEE ADVANCES              0.00       2,800.00       2,300.00       1,800.00         950.00         440.00
                        -------------  -------------  -------------  -------------  -------------  -------------
TOTAL CURRENT ASSETS     632,008.76     667,577.46     661,438.24     684,384.09     654,111.89     599,993.99

                             FIXED ASSETS:

EQUIPMENT OWNED           73,859.74      13,685.54      43,494.64      41,573.34      39,651.54      39,651.54
PROPERTY OWNED           161,500.11     161,000.08     160,500.08     160,000.08     159,500.07     159,500.07
GOODWILL                  32,000.00      32,000.00      32,000.00      32,000.00      32,000.00      32,000.00
                        -------------  -------------  -------------  -------------  -------------  -------------
TOTAL FIXED ASSETS       267,359.85     206,685.62     235,994.72     233,573.42     231,151.61     231,151.61

                        -------------  -------------  -------------  -------------  -------------  -------------
TOTAL ASSETS             899,368.61     874,263.08     897,432.96     917,957.51     885,263.50     831,145.60

                          LIABILITIES & EQUITY

                          CURRENT LIABILITIES:

ACCOUNTS PAYABLE         284,061.58     236,350.17     212,747.87     207,147.95     145,592.75      44,696.38
SALES TAX PAYABLE              0.00           0.00           0.00           0.00           0.00       1,898.40
INSURANCE PAYABLE              0.00           0.00       3,396.12           0.00           0.00           0.00
401-K PAYABLE                796.32       1,402.96       2,286.21         865.23       1,804.65       2,964.35
CHRISTMAS FUND             2,640.50       3,960.75       1,320.25       2,640.50       2,670.50       2,720.50
CREDIT UNION               7,828.21       9,627.97      11,747.15      13,738.82      14,268.82      14,693.82
FEDERAL TAXES PAYABLE      4,486.42       8,845.70      17,485.11      26,160.81      32,883.00      38,214.92
STATE TAXES PAYABLE       10,009.82       1,634.20       3,688.65       5,387.09       6,460.00       7,313.56
TAXES PAYABLE              7,106.97       1,160.28       2,618.93       3,824.84       4,281.62       4,635.08
OVERHEAD ACCRUED          11,173.37      13,689.37      16,385.51      18,691.60      21,320.61      26,549.88
PACKAGING ACCRUED         16,760.00      20,534.04      24,578.30      28,037.38      28,109.92      28,182.46
LABOR ACCRUED             22,346.69      27,378.69      32,771.00      37,383.13      42,699.20      53,215.53
PURCHASES-INVENTORY            0.00           0.00           0.00           0.00           4.84       9,009.20
                        -------------  -------------  -------------  -------------  -------------  -------------
TOTAL CURRENT LIABILITIES 367,209.88     324,584.13     329,025.10     343,877.35     300,095.91     234,094.08
```

```
                                              AS OF 09/30/09

                      04/09 APR       05/09 MAY       06/09 JUN       07/09 JUL       08/09 AUG       09/09 SEP
==============================================================================================================


                                         LONG TERM LIABILITIES:

NOTES PAYABLE          10,000.00       10,000.00       10,000.00            0.00            0.00            0.00
                      --------------  --------------  --------------  --------------  --------------  --------------
TOTAL LONG TERM LIABILITIES  10,000.00   10,000.00       10,000.00            0.00            0.00            0.00

                                                EQUITY

CAPITAL STOCK         160,000.00      160,000.00      160,000.00      160,000.00      160,000.00      160,000.00
RETAINED EARNINGS     320,523.76      320,523.76      320,523.76      320,523.76      320,523.76      320,523.76
PROFIT OR LOSS THIS YEAR  116,527.76        0.00            0.00            0.00            0.00            0.00
                      --------------  --------------  --------------  --------------  --------------  --------------
TOTAL EQUITY          597,051.52      480,523.76      480,523.76      480,523.76      480,523.76      480,523.76
                      --------------  --------------  --------------  --------------  --------------  --------------
TOTAL LIABILITIES & EQUITY  974,261.40  815,107.89    819,548.86      824,401.11      780,619.67      714,617.84
```