General Ledger I

Radio Shack
TRS-80
MICRO
COMPUTER
SYSTEM

SOFTWARE

Catalog Number 26-1552

The Radio Shack GENERAL LEDGER System is designed for the TRS-80 32K "Business System" consisting of:

- 16K Level II Computer with Video Display
- 16K Expansion Interface
- 2 Mini-Disks
- TRS-80 Line Printer*

*Tractor feed printer is recommended, but not required.

Some of the features of the GENERAL LEDGER . . .

- User defined chart of accounts (up to 100 accounts)
- 4 Digit account numbers
- Automatic "out of balance" detection
- 16 Digit precision throughout
- Prints up to $99,000,000.00, accurate internally to $99 trillion (a guard against inflation!)
- Up to 510 entries per Session
- Up to 1830 entries per month
- Well defined and system-generated audit trails
- Easy error correction and recovery

RADIO SHACK
General Ledger I

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SYSTEM FEATURES

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SYSTEM REPORTS

The GENERAL LEDGER system will print out several kinds of records and financial statements. Examine the Exhibits beginning at page 41 for sample printouts.

Exhibit No. **Description**

1, 11, 14 GENERAL LEDGER TRIAL BALANCE

This is in fact ... your General Ledger. It shows the current balance in each account in your Ledger, plus the previous month and current month's activity. The current month shows an amount only if a Trial Balance is run before the Income Statement is updated. (See Exhibit No. 11)

2-9 GENERAL LEDGER POSITING SUMMARY

This report is not optional. It will always print after a session is posted. It is the hard copy record of all transactions posted to the Ledger, and prints out two ways. The first printout shows each transaction in document number sequence, and the second printout shows the net effect of the posted transactions on each account ... in account number order. This printout also shows whether or not the transactions balance by printing the total effect at the bottom of the page (should always be zero). See Exhibit No. 2 for an example of the two types of printouts.

The POSTING SUMMARY gives you an "audit trail" to use in tracing from your Ledger back to the original document.

10 MONTHLY TRANSACTIONS REPORT (ACCOUNT NO. SEQUENCE)

You will usually run this report after all sessions for the month are complete. It represents your "Detail Journal." All entries for the month are grouped in account number order so you can trace what happened to each GENERAL LEDGER account during the month. Look at Exhibit No. 10 for Account Number 1002, CASH IN BANK. It shows every entry posted to that account with document number so that you can trace back to the source of the entry. The number under the "REF" column is the document number assigned to that entry by the system when you posted that session.

MONTHLY TRANSACTIONS REPORT (ENTRY SEQUENCE)

There isn't an example of this in the exhibits. If you want to run an entry number sequence report at the end of the month, you may do so through the TRANSACTIONS REPORTS routine.

12 INCOME STATEMENT

This is your Profit and Loss statement for any given month. It also shows a YEAR TO DATE Income Statement, with % columns showing every item as a % of GROSS SALES. PLEASE NOTE: Every account in your GENERAL LEDGER has either a debit (positive) or credit (negative) balance. Income accounts normally have a credit (or negative) balance, and expenses just the opposite. Therefore, if Income is more than Expense, the result (or difference) will be a credit balance, or negative amount. On your Income Statement, amounts are printed just as they appear in the computer.

If you have a profit, then ... the result will be a negative or minus amount. And if you have a loss, it will appear as a positive amount (reflecting a "debit" balance in current profit or loss account).

Just so you won't be confused, the Income Statement says at the bottom ...

NET PROFIT (POSITIVE NO. = LOSS)

13 BALANCE SHEET

This is a very straight-forward presentation of your Balance Sheet ... no special columns or subtotals. Naturally, you are looking for TOTAL ASSETS and TOTAL LIABILITIES & CAPITAL to be the same amounts (one positive and one negative). This means you are "in balance" and if they don't agree, you have something wrong somewhere, and you will need to retrace your steps.

GETTING STARTED

This section will cover two basic operations which are required to get started:

1) GETTING THE DISKETTES READY

2) ENTERING THE BEGINNING TRIAL BALANCE

At this point, you should have placed the GENERAL LEDGER program diskette in Drive 0, a blank diskette in Drive 1, and loaded the Disk Operating System.

Getting the Diskettes Ready

When your TRS-80 is powered up you will see on the screen ...

DOS READY Type the word **FORMAT**, and press [ENTER]

Then your screen will look like this ...

TRSDOS DISK FORMATTER PROGRAM

WHICH DRIVE IS TO BE USED?

DISKETTE NAME

CREATION DATE (MM/DD/YY)

MASTER PASSWORD

DO YOU WANT TO LOCK OUT ANY TRACKS

As you answer each question, the question mark will move down to the next line. You must answer these questions as follows:

(Press the [ENTER] key following each Keyboard entry.)

WHICH DRIVE IS TO BE USED? Type 1

DISKETTE NAME? Type something like GL 1978 to indicate what it is.

CREATION DATE (MM/DD/YY)? Type first day of accounting year, or the date on which you're putting the system into operation.

MASTER PASSWORD? Type **PASSWORD**, and then don't worry about this. It has to do with the internal operation of the disk, and you won't ever actually use this.

DO YOU WANT TO LOCK OUT ANY TRACKS? Type **NO**.

Now the screen will add this:

DIRECTORY WILL BE PLACED ON TRACK 17

FORMATTING TRACK 34

VERIFYING TRACK 34, SECTOR 09

INITIALIZING SYSTEM INFORMATION

FORMATTING COMPLETE

HIT "ENTER" TO CONTINUE

All very impressive, I'm sure! Don't worry about all that, just key ENTER when you are ready to proceed.

The next screen will look like this ...

TRSDOS — DISK OPERATING SYSTEM — VER 2.1
DOS READY

At this point, you type **BASIC**, and the next screen says ...

HOW MANY FILES? Key ENTER
MEMORY SIZE? Key ENTER again

Then the screen will add ...

RADIO SHACK DISK BASIC VERSION 1.1 READY
—

Now type **RUN "GL"**

At this point, the Master General Ledger Selector will appear on the screen ...

GENERAL LEDGER SELECTOR
DATE: 01/01/78

1. INITIALIZE DISCS
2. CATEGORY FILE MAINTENANCE
3. MASTER FILE MAINTENANCE
4. TRANSACTION POSTING
5. TRANSACTION REPORTS
6. INCOME STATEMENT
7. BALANCE SHEET
8. CHANGE DATE

SELECTION?

This "menu" will become very familiar to you since it is the heart of the GENERAL LEDGER system. It is just what it says .. a "Selector." As you can see from the question at the bottom, it is asking you to make a selection. One word of warning, do not use the break key to exit any program or data may be lost. If you accidently hit the break key just type CONT and the program will resume execution.

Since we are getting the diskettes ready, select number 1 ... INITIALIZE DISCS ... by keying the number 1. Then the screen will say ...

** INITIALIZATION INFORMATION **

1) COMPANY NAME:
2) CURRENT DATE:
3) YEAR START DATE:
4) NET MONTHLY PROFIT ACCT #:
5) RETAINED EARNINGS ACCT #:

ENTER COMPANY NAME: ("ENTER" = No CHANGE)

At the bottom of the screen, the system is asking for the company name. The lighted squares following the "?" indicate the maximum number of characters permitted for each answer. Type in your company name and ENTER. Then the screen will look like this ...

1) COMPANY NAME: JONES ELECTRIC
2) CURRENT DATE:
3) YEAR START DATE:
4) NET MONTHLY PROFIT ACCT #:
5) RETAINED EARNINGS ACCT #:

ENTER CURRENT DATE: ('ENTER' = NO CHANGE)

Enter the current date, and so on until all of the questions are answered. Notice that when each question is asked, it adds ...

('ENTER' = NO CHANGE)

In case you already have information in one of the sections, and don't want to change, but wish to proceed to the next question, you will merely press ENTER and the system will leave that line and go to the next question.

IMPORTANT ... Both the NET MONTHLY PROFIT ACCT #, and the RETAINED EARNINGS ACCT # must be a number from 2001 to 2999. Perhaps in setting up your chart of accounts, you will use something like this ....

1001 — 1999	ASSETS
2001 — 2997	LIABILITIES
2998	NET MONTHLY PROFIT
2999	RETAINED EARNINGS
3001 — 3999	SALES AND INCOME
4001 — 4999	COST OF SALES
5001 — 9999	EXPENSES

If you use this scheme, then key in 2998 for NET MONTHLY PROFIT, and 2999 for RETAINED EARNINGS. In the example printouts in this manual, NET MONTHLY PROFIT is called "CURRENT P&L." The terms are used interchangeably.

After Retained Earnings is entered, this question appears on the screen ...

ARE ALL ENTRIES CORRECT (Y/N) ? -

If you have made an error, type **N**, and everything is erased and the question goes back to COMPANY NAME. If everything is OK, type **Y** and the information is written out on the disk. When all data has been transferred to the disk, a new message comes up on the screen ...

"INITIALIZATION COMPLETE"

Then the screen reverts back to the Master General Ledger Selector ...

COMPANY NAME
DATE: 01/01/78
GENERAL LEDGER SELECTOR

1. INITIALIZE DISCS
2. CATEGORY FILE MAINTENANCE
3. MASTER FILE MAINTENANCE
4. TRANSACTION POSTING
5. TRANSACTION REPORTS
6. INCOME STATEMENT
7. BALANCE SHEET
8. CHANGE DATE

SELECTION?-

Do not run initialization once you have begun keeping books on the computer because it will completely clear out all accounts and balances.

The next step is to set up the Income Statement categories, so key the number 2, and the screen will show ...

CATEGORY FILE MAINTENANCE & INQUIRY

CATEGORY 1: GROSS SALES
CATEGORY 2: COST OF GOODS SOLD
CATEGORY 3:
CATEGORY 4:
CATEGORY 5:
CATEGORY 6:

CATEGORY NO. ? -
CHANGE TO:

What is this all about? Quite simply, this part of the system enables you to establish sub-groupings of expenses on your Income Statement ... up to 4 sub-groupings ... or categories.

Notice that Categories 1 and 2 are already assigned by the system to GROSS SALES and COST OF GOODS SOLD. If your business is a service business (example: a law firm), and you don't have merchandise or goods to sell ... then you probably won't use the COST OF SALES category. In this case, just don't assign Category 2 to any accounts when you do Master File Maintenance (coming up next!).

If you want only one section of expenses on your Income Statement, then key number 3, then type something like **GENERAL OVERHEAD**. Then when you set up your chart of accounts (coming up next) ... just give every expense account a Category number 3.

If this is the case, then when Category 3 is named on the screen, and the question still appears at the bottom ... just type **END** and the screen reverts back to the Master General Ledger Selector.

Suppose, however, that you want to use several ... or all four of the expense categories. For example, you might want to break down your expenses as follows:

CATEGORY 3: SELLING EXPENSES
CATEGORY 4: LABOR COSTS
CATEGORY 5: MANUFACTURING COSTS
CATEGORY 6: GENERAL OVERHEAD

If you wish to do something like this, then simply key each category number in turn and when asked "CHANGE TO: ?," then type in the description you wish to use.

There is a catch to this procedure. You must assign account numbers in ascending order within categories. For example, **YOU CANNOT DO THIS:**

A/C NO.	DESCRIPTION	CATEGORY
4001	SALARIES	3
4002	ADVERTISING	4
4003	RENT EXPENSE	4
4005	SUPPLIES	3
4006	TAXES	3

YOU MUST DO THIS:

4001	SALES COMMISSIONS	3
4002	ADVERTISING	3
4003	PROMOTION	3
4004	ADM. SALARIES	4
4005	CLERICAL SALARIES	4
5001	FACTORY LABOR	5
5002	FACTORY SUPPLIES	5
5003	RENT EXPENSE	6

Got the idea? You need to work out and rearrange your chart of accounts in advance, so that you have them in groups (or categories) like you want them. You can properly assign CATEGORY NUMBERS, and key them in when you do Master File Maintenance (setting up the chart of accounts).

In the example run use:

CATEGORY 3: SELLING EXPENSES
CATEGORY 4: GENERAL OVERHEAD

When all categories are assigned, type **END** and the system will return the Master General Ledger Selector to the screen ...

COMPANY NAME
GENERAL LEDGER SELECTOR
DATE: 01/01/78

1. INITIALIZE DISCS
2. CATEGORY FILE MAINTENANCE
3. MASTER FILE MAINTENANCE
4. TRANSACTION POSTING
5. TRANSACTION REPORTS
6. INCOME STATEMENT
7. BALANCE SHEET
8. CHANGE DATE

SELECTION? -

Entering the Beginning Trial Balance

You are now ready to set up your chart of accounts, and enter the Beginning Trial Balance. Select Number 3 and the screen will show ...

COMPANY NAME

GENERAL LEDGER FILE MAINTENANCE

1= ADD, 2= INQUIRE/CHANGE, 3= DELETE, 4= PRINT, 5= END
? - ACCT NO.

1. DESCRIPTION
2. TYPE (A/L/I/E)
3. PREV MO. TRANS
4. CATEGORY

CURRENT MONTH TRANS

YEAR-TO-DATE TRANS

This part of the system enables you to ...

1. ADD accounts ..... This is the one you will use to set up your Beginning Trial Balance.

2. INQUIRE/CHANGE ...This option will let you look up an account at any time to see what's stored there. You can also use this to change a description, category number, type of account, or previous month's transactions.

3. DELETE .....You can delete an account at any time, and start over if you made some kind of error. Be careful with this!

4. PRINT .....At any time, this system enables you to print a Trial Balance ... one account or the whole chart. Normally, for a Trial Balance, you would print the whole chart.

IMPORTANT ... The "Current P&L" account (A/C No. 2998 in the examples) does not print out on a Trial Balance since it would in effect duplicate the net balance of all income and expense accounts. It is simply a place for the system to accumulate year-to-date profit or loss (or "Current P&L") so that it can be printed out on the Balance Sheet. **DON'T FORGET, however, that you must enter it as a valid account when you are setting up the Beginning Trial Balance.**

5. END ..... This option returns the screen to the Master General Ledger Selector.

How to set up your chart of accounts and Beginning Trial Balance? Well, since we are going to ADD some accounts, key Number 1 and look for the question mark. You will notice that something has been added to the screen where it says ...

ACCT NO. (1001-9998) OR END ? -

This means the system is asking you to enter either an account number or type END to return the question mark back to the line above. At this point, turn to Exhibit No. 1 in the SAMPLE REPORTS Section and look at the sample chart of accounts/ beginning trial balance.

Suppose you enter this sample chart as a "practice run." Start with Acct. 1001, CASH ON HAND, and type **1001**.

A new question apears on the bottom of the screen ...

LINE NO. 1 DESCRIPTION:	Type **CASH ON HAND** Then that question disappears and a new one appears ...
LINE NO. 2 TYPE (A/L/I/E)?	Type **A** since it is an Asset account. Now the next line ...
LINE NO. 3 PREV MO. TRANS?	Press **ENTER**, since this is a new Beginning Trial Balance and has no previous month's amount. If you are putting your ledger on this system after your accounting year is under way ... you can enter an amount here if you wish. It is only an additional audit trail, and not necessary unless you want to use it. After you have entered the first month's transactions and run an Income Statement, the system will automatically place a number in this slot each month.
LINE NO. 4 CATEGORY?	This actually won't appear until you get to income and expense accounts. When that happens, you key in your predetermined category number, so that expenses will be grouped on the Income Statement like you want them.

YEAR-TO-DATE TRANS? In setting up your beginning Trial Balance, type in whatever amount shows as the account balance. Be sure to precede negative balances with a minus (-) sign. In our practice month, we are entering CASH ON HAND, so look at Exhibit No. 1 again and you will see that the amount is 667.09, so type in this amount here. If you wish to enter a zero balance for either PREV MO. TRANS or YEAR-TO-DATE TRANS.. you may do so simply by pressing ENTER.

One note about inputting data: Since this is your first opportunity to enter a large volume of data into the system, you should know that occasionally the computer will "lock up" the keyboard to do some internal housekeeping. This is normal — so be sure to look at the screen before pressing ENTER to insure no characters have been missed. Lock-ups will not exceed a couple of seconds.

At this point your screen will show ...

```
COMPANY NAME
GENERAL LEDGER FILE MAINTENANCE

1= ADD, 2= INQUIRE/CHANGE, 3= DELETE, 4= PRINT, 5= END
? 1 ACCT NO. (1001-9998) or END? 1001
  1. DESCRIPTION            CASH ON HAND
  2. TYPE (A/L/I/E)         A
  3. PREV MO. TRANS         0.00
  4. CATEGORY
  CURRENT MONTH TRANS
  YEAR-TO-DATE TRANS        100.00
  DATA CORRECT (Y/N)? -
```

The system is asking you if you like what you see! Is everything OK, or do you want to change something? Suppose you want to change something in either 1, 2, 3 or 4. Just key **N** and the screen will add ...

```
FIELD NO. (0 = END) ? -
```

It is asking you which field (Line 1, 2, 3 or 4) you want to change. If you want to change the description, key 1 and again at the bottom of the screen you will see ...

```
LINE NO. 1 DESCRIPTION ?
```

Type in the new description, and again at the bottom of the screen you will see ...

```
FIELD NO. (0 = END) ? -
```

Do you want to change another line? If so, key that line number and make your changes. When you are through making changes, key **0** and the screen will show ...

DATA CORRECT (Y/N) ? -

If yes, then key **Y** and the question mark goes back up to the line which shows ...

ACCT NO. (1001-9998) OR END? -

You can proceed with other accounts, or you can go to some other function by typing **END**, and the question mark goes up to the top line once again.

You should finish this chapter and then enter the practice trial balance shown in Exhibit 1 (yes, all of them). In addition, YOU MUST ENTER THE ACCOUNT INFORMATION FOR **CURRENT P&L**. This won't print on the trial balance but it must be entered with the account number specified during initialization, a description of "CURRENT P&L", and balances from your latest trial balance (from your accountant) if you begin using this system in mid-year. Income and expense balances should be zero if you are starting a new year.

You cannot change CURRENT MONTH TRANS at any time through this method. It can only be changed with an off-setting entry through a TRANSACTION POSTING.

Suppose you want to change YEAR-TO-DATE TRANS.

Since this is risky ... we've made it kind of difficult to do. It can be done, but you'll have to work at it ... so be sure that's what you want to do.

First, you will have to DELETE the whole account ... So answer DATA CORRECT (Y/N)? - with **Y**. This moves the question mark back up to ...

ACCT NO. (1001-9998) OR END?

Since you need to get back up above to number 3 = DELETE ... type **END**. Now the question mark goes back up to the first line of options ...

1 = ADD, 2= INQUIRE/CHANGE 3= DELETE 4= PRINT
5= END?-

You want to DELETE, so key number **3** and the screen will still show ...

ACCT NO. (1001-9998) OR END?

Say you want to delete Acct No. 1001 ... just type **1001** and a message will appear at the bottom of the screen ...

DELETE (YES/NO)?-

If you answer with **NO**, that question disappears and the question mark goes all the way back up to the top line ...

1 = ADD, 2= INQUIRE/CHANGE 3= DELETE 4= PRINT
5= END ? -

If you answer that question **Yes**, then the question disappears and a new line comes on the bottom ...

DELETED

And it stays there for a few seconds and then disappears and the question mark goes all the way back up to the top line again.

Want to be sure? Then key **2** for INQUIRE/CHANGE, and when the question mark drops to ...

ACCT NO. (1001-9998) OR END ? -

Type the account number just deleted and this message will appear ...

ACCT NO. (1001-9998) OR END **NOT FOUND**

And will stay there for a few seconds, then revert back to ...

ACCT NO. (1001-9998) OR END ? -

Type **END**. The question mark will go back to the first line of options.

Now ... we are going to change the YEAR-TO-DATE amount, remember? You have just deleted the whole amount, so start over again and enter the information from the beginning, just like you did the first time. Remember, the system is asking you what you want to do, so key **1** for ADD. Then enter the correct information.

OK ... back to our practice month. You are going to enter a whole sample month's transactions for practice. After you have entered information for all of the accounts on Exhibit No. 1 (Sample REPORTS SECTION), you are ready to print your beginning Trial Balance. The screen is still asking you a question ...

ACCT NO. (1001-9998) OR END ? -

So type **END** and the question mark goes back up to the line above ...

1= ADD, 2= INQUIRE/CHANGE, 3= DELETE, 4= PRINT,

5= END ? -

Since you want to PRINT out the results of your work ... key the number **4**. When you do, a new question appears ...

ACCT NO. (1001-9998) OR ALL OR END ? -

The system is asking you if you want to print out just one account number, or ALL accounts, so type **ALL**.

BE CAREFUL! Is the printer turned on and adjusted like you want it? If so, you should get a printout just like Exhibit No. 1. When it is through printing, examine the printout to see if ...

a) All the accounts are properly entered, and

b) It balances! Does it total to .00 at the bottom? If it doesn't, you have a mistake somewhere and you will need to retrace your steps until you find it. Remember that CURRENT P&L does not print out on the Trial Balance.

If you have entered an account wrong (or left one completely off) ... the screen is now asking you ...

ACCT NO. (1001-9998) OR ALL OR END ? -

Type **END** so you can get the question mark back to the line above where you may select the option you need to make your correction ... probably No. 2= INQUIRE/CHANGE. Of course, if you have left an account off, you will need to key 1= ADD.

And remember if the YEAR-TO-DATE amount is wrong on some account, you will have to 3= DELETE it first, then re-enter it under 1= ADD.

If you are satisfied that everything is in order ... the chart of accounts is properly entered and the printout balances ... then if the question is still on the screen ...

ACCT NO. (1001-9998) OR ALL OR END ? -

Type **END** to get the question mark back to the top line ...

1= ADD, 2= INQUIRE/CHANGE, 3= DELETE, 4= PRINT, 5= END ? -

Key number **5**. This will store all corrected information, then return the screen to the Master General Ledger Selector.

You are now ready to enter transactions for a typical month (for practice, OK?). Turn to the next section in this manual called A TYPICAL MONTH.

A TYPICAL MONTH

In order to "get a feel" of this GENERAL LEDGER system, you should enter a month's worth of sample transactions and reports. We have included in the SAMPLE REPORTS section some data for you to use in doing a practice month.

In the "GETTING STARTED" section, you have already learned how to set up a beginning chart of accounts and Trial Balance, and you should have already entered and printed the Sample Trial Balance shown as Exhibit No. 1.

Now you are ready to post some transactions. The screen should show the Master General Ledger Selector ...

COMPANY NAME
GENERAL LEDGER SELECTOR
DATE: 01/01/78

1. INITIALIZE DISCS
2. CATEGORY FILE MAINTENANCE
3. MASTER FILE MAINTENANCE
4. TRANSACTION POSTING
5. TRANSACTION REPORTS
6. INCOME STATEMENT
7. BALANCE SHEET
8. CHANGE DATE
   SELECTION ? -

Let's change the date first. Pretend this is Jan. 10, 1978 and you are going to post the accumulated sales through that date. In the sample month, we assume the following sequence:

1. Sales report 1/1/78 — 1/10/78 posted
2. Sales report 1/11/78 — 1/20/78 posted
3. Sales report 1/21/78 — 1/31/78 posted
4. Cost of Goods Sold posted
5. All checks posted
6. Journal entries posted
7. Month of January "closed out."

You are ready to change the date ... Key 8, and the screen will add ...

TODAY'S DATE (MM/DD/YY) ? -

You want to set Jan. 10, 1978, so type **01/10/78**, and the date will change in the heading above. It will stay the same until you change it again.

IMPORTANT ... You must enter the date just like it shows: 2 digits/2 digits/2 digits. NOTE: If the date is set to zero, it will appear in a strange format — 0//00. If you try to enter something else, the system will keep asking you the same question.

Now you want to POST TRANSACTIONS, so key number 4, and the screen will change to ...

POST G/L TRANSACTIONS (Y/N) ? -

This is just a check to be sure that's what you want to do, so type **Y**, and the system begins to "read" your chart of accounts from disk into the computer's memory. This takes a few seconds, and the screen will indicate that this is happening like this ...

ACCT 01-1101

And it keeps changing until it gets to ACCT 100 (the system will accept up to 100 accounts). Then when it's finished, the screen shows ...

COMPANY NAME
GENERAL LEDGER TRANSACTION POSTING

DATE: 01/10/78 SESSION NO. 1

DOCUMENT NO. 1001

POSTING DATE

ISSUE DATE

AMOUNT

ACCT	DESCRIPTION	AMOUNT	Y/N

DESCRIPTION OR END ? -

Since this is the very basis for positing transactions to the system ... in fact, it is the only way to post transactions ... let's take some time to understand what happens on this "posting worksheet."

DATE: 01/10/78	This is the date you put into the system when you "changed the date."
SESSION NO. 1	This is the major "audit trail" feature of the system. Every time you sit down to post transactions to the system, it is called a "session," and the system gives it a consecutive number. You cannot control this number. This feature allows you (or an auditor) to trace your printouts in a controlled and systematic manner. Your "sessions" will be numbered by the system throughout the accounting year, and will "start over" again only when you have closed out the year.

DOCUMENT NO. 1001	Here is another "audit trail" feature. The system also assigns this number consecutively until the year is complete. Every transaction posted to the General Ledger is given a "DOCUMENT NO.," no matter what it is. Perhaps it would be a good idea for you to set up your files using the system-assigned document numbers as a file reference. This would enable you to easily trace from your printouts back to the source document.
POSTING DATE	This will usually be the same date as already listed above. If so, just press ENTER and it will automatically appear. If you wish to use some other date, you must type it in.
ISSUE DATE	In case you want to use some other date for a particular document you are posting ... this is the place to enter it. For example, you will probably want to use the date of the check here when you are posting checks. If you don't want to enter a special date, then press ENTER, and the date of the session will appear here automatically.
AMOUNT	This is a control feature. You are telling the system the amount of the entry, and it will then allow you to enter total debits and credits up to that amount and no more. If you have a multiple entry with several debits and several credits ... you should add up either all the debits or all the credits (whichever is easier), and enter that amount here (positive number only). All dollar & cent entries **must** include dollars, a decimal, and cents, even if even dollar amounts. Commas are ignored by the computer.
ACCT	This is the account number of the particular entry.

DESCRIPTION	You won't fill this in, the computer will. After you have keyed in an account number, the computer looks up that account number in the chart of accounts, and then prints out the description given to that number. This is another way for you to check yourself. When the DESCRIPTION appears, you can double-check to see if you have entered the right account number.
AMOUNT	This is the amount of the actual entry, not the total (although MOST of the time, these will be the same).
Y/N	This is one final check point to make sure you have entered the amount correctly before the system accepts the entry.

How does it actually work? Turn to Exhibt 2 and let's enter the data shown there. We are posting the sales report for Jan. 1-10, remember? The screen is asking you at the bottom ...

DESCRIPTION OR END ?

In other words, what do you want to call this transaction? Let's type **JAN 10 SALES REPORT**. When you enter this, the screen changes to ...

COMPANY NAME
GENERAL LEDGER TRANSACTION POSTING

DATE: 01/10/78 SESSION NO. 1
DOCUMENT NO. 1001 JAN 10 SALES REPORT
POSTING DATE
ISSUE DATE
AMOUNT
ACCT DESCRIPTION AMOUNT Y/N
POSTING DATE MM/DD/YY ?

Now the system is asking a new question at the bottom: What is the posting date? If you want to use the same as the session (01/10/78), then key ENTER and it will appear automatically. Do the same for ISSUE DATE, and now the screen shows at the bottom ...

AMOUNT ? -

Look at Exhibit No. 2 again. This transaction has three entries ...

1001	CASH ON HAND	567.09
1002	CASH IN BANK	4000.00
3001	CASH SALES	4567.09 –
		0.00

The total of the credits (actually only one) is 4567.09 ... type **4567.09**, and the screen will change the bottom question to ...

CORRECT (Y/N) ? -

This is a double-check. If you answer with **N**, then the screen erases everything you have entered and starts at the top again with DESCRIPTION OR END ? If it is OK, then type **Y**, and the screen now looks like this ...

```
        COMPANY NAME
        GENERAL LEDGER TRANSACTION POSTING

DATE:  01/10/78                          SESSION NO. 1
DOCUMENT NO. 1001      JAN 10 SALES REPORT
POSTING DATE
ISSUE DATE        01/10
AMOUNT            $4,567.09
ACCT        DESCRIPTION        AMOUNT        Y/N

? -
```

Notice the question mark. The system is saying ... "I am ready for your entry, what is the account number?" Type **1001**, and the screen now changes to ...

```
ACCT    DESCRIPTION      AMOUNT  Y/N
1001    CASH ON HAND     ? -
```

What is the entry to cash on hand? On Exhibit No. 2 you can see that it is a debit of $567.09, so type 567.09 (no $ needed, but decimals are, by the way). Now that line reads ...

```
ACCT    DESCRIPTION      AMOUNT    Y/N
1001    CASH ON HAND     567.09    ?
```

Again, notice the question mark. It is under the Y/N, and is just double-checking to see if this is correct. If so, key **Y**, and the screen now shows ...

```
        COMPANY NAME
        GENERAL LEDGER TRANSACTION POSTING

DATE:  01/10/78                          SESSION NO. 1
DOCUMENT NO. 1001      JAN 10 SALES REPORT
POSTING DATE      01/10/78        567.09
ISSUE DATE        01/10            0.00
AMOUNT            $4,567.09
ACCT        DESCRIPTION        AMOUNT        Y/N

? -
```

What's happened? The system is saying, "OK, I have 567.09 so far in debits, 0.00 in credits, I'm still waiting for debits up to $4,567.09 ... so what is the next entry?" See the question mark? All right, look at Exhibit No. 2 and see that we have another debit of $4,000.00 to CASH IN BANK, so type **1002** and the screen shows ...

ACCT	DESCRIPTION	AMOUNT	Y/N
1002	CASH IN BANK	? -	

Now type 4000.00, key Y for OK, and the system is now ready for the final entry. This time, be sure that you enter the 4,567.09 credit to 3001 CASH SALES as a negative (or credit) amount by typing **- 4567.09**. When that's done, the screen will show ...

COMPANY NAME
GENERAL LEDGER TRANSACTION POSTING

DATE: 01/10/78			SESSION NO. 1
DOCUMENT NO. 1001	JAN 10 SALES REPORT		
POSTING DATE	01/10/78	4,567.09	
ISSUE DATE	01/10	4,567.09-	
AMOUNT	$4,567.09		
ACCT	DESCRIPTION	AMOUNT	Y/N

**** PRESS ENTER TO CONTINUE ****

The system gives you a chance to look at the entry before going on to the next document. When you are ready, press ENTER. For purposes of our sample month practice ... let's call this session complete, so when the screen shows this question at the bottom of the worksheet ...

DESCRIPTION OR END ? -

Type **END** and a new screen will appear ...

PRESS ENTER WHEN READY TO PRINT RECAP?

This alerts you to the next step ... printing out the results of the session. Make sure the printer is on and ready, then press ENTER.

Look carefully at Exhibit No. 2 again. This is how the print-out of your Session No. 1 ought to look. The column entitled ENTRY TYPE shows an M. This means the entry was a manual entry. Later, some Radio Shack programs such as Payroll, Accounts Receivable, etc. may make automatic entries and this column will be more useful.

The system will not actually accept the results of your posting until you say it's OK. If you type **N**, THEN THE ENTIRE SESSION IS "ERASED," and the screen will show ...

POST G/L TRANSACTIONS (Y/N) ?

and you can start all over again. If it is OK, then type **Y**, and the computer reads the data out onto the disk, updating the chart of accounts. While this is happening, you will see something like this on the screen:

1001	1001
1002	1001
3001	1001

The number on the left represents the account number which is being updated, and the number on the right is the document number. This just lets you see that something is happening while you are waiting.

When the system finishes reading the data out to the disk, a message will appear briefly on the screen like ...

SESSION NO. 1 COMPLETE

NUMBER OF TRANSACTIONS = 1

Then the screen automatically changes back to the Master General Ledger Selector. In our practice month there are six sessions as follows:

Exhibit No.	Description	Session No.
2	Jan 10 Sales Report	1
3	Jan 20 Sales Report	2
4	Jan 31 Sales Report	3
5	Cost of Sales Recap	4
6	Checks Issued	5
8	Various Journal Entries	6

In order for you to really get the feel of the GENERAL LEDGER System, you should post the transactions shown on the exhibits, just as they are grouped by session. In other words, post all six sessions, just like you posted Session No. 1 ... going through exactly the same operations each time.

Before you start, look at Exhibit No. 6 ... Checks Issued ... the 3-digit number that appears in the description space is a hypothetical check number. For example ...

** REF NO. 1005 101 FW STAR TELEGRAM

When the system asks the question ...

DESCRIPTION OR END ? -

You will type **101 FW STAR TELEGRAM**, then the first entry is a debit to Account 4101 ADVERTISING for 82.45, and then a credit to Account 1002 CASH IN BANK for -82.45.

Notice also on Exhibit No. 8 (Session No. 6) that the last two entries carry the descriptions ...

ACCT REC JOURNAL

PURCHASES JOURNAL

This is just a sample entry which indicates that you might have another journal (manual or computer) where all accounts receivable invoices are listed and totaled, and this entry to the GENERAL LEDGER represents the summary amounts from that journal. Or, you might keep all merchandise purchases on a separate journal, and the same process applies. The possibilities are really up to you, and the way you want to keep your own accounting records.

One more thing from Exhibit No. 6. Notice under ISSUE DATE that the dates vary. This represents the date the check is issued, and is posted as such each time you post a check.

Now you should be ready to post the rest of the sample month. Start with Session No. 2 shown at Exhibit No. 3, and go through exactly the same process you did with Session No. 1. At the end of each session you will get a printout like the one shown. This helps you to be sure that everything is in order before you go to the next session.

Remember, if something isn't right, then answer the question ...

POSTING SUMMARY COMPLETED

POSTING OK (Y/N) ? -

by typing N, and the session will be erased and you can start over again.

When all six sessions have been posted and approved, you will be back to the Master General Ledger Selector ...

COMPANY NAME
GENERAL LEDGER SELECTOR
DATE: 01/31/78

1. INITIALIZE DISCS
2. CATEGORY FILE MAINTENANCE
3. MASTER FILE MAINTENANCE
4. TRANSACTION POSTING
5. TRANSACTION REPORTS
6. INCOME STATEMENT
7. BALANCE SHEET
8. CHANGE DATE

SELECTION ? -

You are now ready to ask for some reports of the month's transactions, so key the number 5, and the screen will change to ...

MONTHLY TRANSACTION REPORTS

1. ACCOUNT NO. SEQUENCE
2. ENTRY SEQUENCE
3. END

ENTER SELECTION NO.? -

You will want to print your transactions in account number sequence (like Exhibit No. 10), so key the number 1 and the printer will begin to print your report. This is a primary part of your accounting records and should be carefully and systematically filed. When the report is finished, you should enter 2 if you want a printout by document number (or entry number) sequence for the whole month. You will alredy have that information in your session printouts, but you might want the whole month on one printout. If so, key the number 2.

When you are ready to proceed, key the number 3, and the screen will go back to the Master General Ledger Selector.

It is a good idea at this point to ask for a printout of your Trial Balance before you print financial statements. Key the number 3 on the General Ledger Selector (for Master File Maintenance) and the screen will show ...

COMPANY NAME
GENERAL LEDGER FILE MAINTENANCE

1= ADD, 2= INQUIRE/CHANGE, 3= DELETE, 4= PRINT, 5= END ?-

ACCT NO. (1001-9998) OR END

1. DESCRIPTION
2. TYPE (A/L/I/E)
3. PREV MO. TRANS
4. CATEGORY

CURRENT MONTH TRANS

YEAR-TO-DATE TRANS

Key the number 4, and the question mark moves down to ...

ACCT NO. (1001-9998) OR ALL OR END ?

You want a complete Trial Balance, so type **ALL**, and the printer will print out a Trial Balance like Exhibit No. 11. It shows the results of the month's posting in the "CURRENT MO." column, and up-dates the YEAR-TO-DATE column by those amounts. You can now check to see that the beginning (or last month's ending) Trial Balance amounts plus (or minus) the CURRENT MO column does in fact equal what is shown in the YEAR-TO-DATE column.

When the Trial Balance is printed, the question on the screen is ...

COMPANY
GENERAL LEDGER FILE MAINTENANCE

1= ADD, 2= INQUIRE/CHANGE, 3= DELETE, 4= PRINT,
5= END 4

ACCT NO. (1001-9998) OR ALL OR END?

You want to go back to the GENERAL LEDGER SELECTOR, so type **END**, and the question mark moves back to the top line, where you can key the number 5 for **END** ... and the system takes you back to the GENERAL LEDGER SELECTOR.

Printing the INCOME STATEMENT is the next step. Select the number **6** from the Master General Ledger Selector, and the screen changes to ...

PRINT INCOME STATEMENT (Y/N) ?

If you answer with **N**, the screen returns to the General Ledger Selector. If you type **Y**, another question appears ...

PERIOD ENDING DATE (MM/DD/YY) ?

In our sample month, we're posting January so type **01/31/78**, and the printer will start printing the Income Statement. When it is finished, a new screen appears ...

INCOME STATEMENT PRINTED
END OF MONTH (YES/NO) ?

IMPORTANT. This is your last chance to add anything to the month's transactions. If you answer **NO**, then you will return to the Selector and it's still possible to add some more sessions to the month.

If all is in order ... and at this point you should look the Income Statement over very carefully ... then type **YES**, and another question comes up ...

END OF YEAR (YES/NO) ?

If you answer with **YES**, and the system has less than twelve months in it ... it will ask you if you are sure before it allows you to "close the books." We have only one month in our sample, so type **NO**, and a new screen appears ...

** UPDATING CHART OF ACCOUNTS **

What's happening here (and it takes a minute or two) is that the current month's amount in each account is being transferred to previous month's amount, and the CURRENT MO. TRANS is being zeroed ... ready for the next month's entries. When this process is complete, the screen will show ...

UPDATE COMPLETED
DO YOU WISH TO RUN A BALANCE SHEET (Y/N) ? -

CLOSING THE BOOKS AT YEAR-END

The GENERAL LEDGER System keeps track of your accounting year and knows how many months you have posted and up-dated.

Every time you print an Income Statement, you get this message on the screen ...

INCOME STATEMENT PRINTED
END OF MONTH (YES/NO) ? -

Then when you type **YES**, another question appears on the screen ...

END OF YEAR (YES/NO) ? -

If you have less than 12 months entered, and you answer this question with YES, another message appears ...

** FISCAL MONTH = 2 (or whatever)
>ARE YOU SURE YOU WANT A YEAR-END CLOSING (YES/NO) ? -

If you answer **NO**, the question appears again ...

END OF YEAR (YES/NO) ? -

Now if you answer **NO**, the system proceeds to update the chart of accounts.

When the message appears ...

** FISCAL MONTH = 2 (or whatever)

This means the number of months actually up-dated to the General Ledger. If you have entered and up-dated one month, and then you post another month and get to this question ... you have technically posted two months, but only "up-dated" one month at this point (i.e., you still have a chance to "erase" the month just posted). So the message is ...

** FISCAL MONTH = 1

In other words, it doesn't count the month which hasn't been up-dated yet.

Now back to the question ...

ARE YOU SURE YOU WANT A YEAR-END CLOSING (YES/NO) ?-

If you type **YES**, the screen shows ...

** UPDATING CHART OF ACCOUNTS **

If you answer **N**, then the screen returns to the selector. Type **Y**, and the question "RUN BALANCE SHEET (Y/N) ?" appears. Type **Y**, and the printer will print a heading on the paper and then stop while a new question comes up on the screen ...

ONE PAGE BALANCE SHEET (Y/N) ? -

If you have less than 40 Balance Sheet accounts, you will probably want to answer YES. Type **Y**, and the printer will print a Balance Sheet something like the one shown at Exhibit No. 13.

After the Balance Sheet is finished, the screen goes back to the Master General Ledger Selector. It's a good idea at this point to print another Trial Balance ... this time it is in effect a "Post-Closing" Trial Balance, showing zeroes in the CURRENT MO. column. Select the number **3** from the General Ledger Selector (Master File Maintenance), and then use the print option (4= PRINT) and go through the same procedure outlined above in printing a Trial Balance.

NOTE: Balance sheets may be "Out of Balance" if not printed immediately following a Month-End update.

This process takes a minute or two, so be patient. The system is zeroing all income and expense accounts, and up-dating Retained Earnings by the profit or loss for the year. When it finishes, the screen shows ...

** UPDATING CHART OF ACCOUNTS **

UPDATE COMPLETED

DO YOU WISH TO RUN A BALANCE SHEET (Y/N) ? -

If you answer with **N**, the system returns to the Master General Ledger Selector. You probably will want a final year-end Balance Sheet, however. When you answer with **Y**, a new screen appears ...

PRINT BALANCE SHEET (Y/N) ? -

answer yes by typing Y.

ONE PAGE BALANCE SHEET? (Y/N)?

is the next question. If you answer **N**, it will print on two pages. You will answer with **Y**, and the Balance Sheet will print.

Since you are closing the books at year-end, this Balance Sheet should show that RETAINED EARNINGS has been up-dated by the profit or loss for the year, and "CURRENT P&L" has a zero balance.

The screen will change back to the Master General Ledger Selector at this point. You should print out a post-closing Trial Balance to make certain that all Income and Expense Accounts have been zeroed, and are ready for the new accounting year. Select 3 for Master File Maintenance, and when it comes up on the screen, key 4= PRINT, then you will see on the screen ...

ACCT NO. (1001-9998) OR ALL OR END ? -

Type **ALL**, and the printer will start printing your Trial Balance. Since you have "closed the books," all Income and Expense Accounts should show zero balances in the YEAR-TO-DATE column.

You will notice on this "post-closing" Trial Balance that the PREVIOUS MO. column will show all activities posted to the previous month's business ... plus the year-end result (profit or loss) shows as an entry to RETAINED EARNINGS.

The CURRENT MO. column should show all zero balances. The total shown for the PREVIOUS MO. column should be the same as the year-end entry to RETAINED EARNINGS. The YEAR-TO-DATE column should total to zero (as always) ... indicating that the Ledger is in balance.

To get back to the Master General Ledger Selector, type **END**. Then when the question mark moves back to the top line, key the number **5** for **END**.

You don't have to enter anything to start a new year. Your "post-closing" Trial Balance which resides on disk is your opening Trial Balance for the next year, and the accounting year is "re-initialized" automatically.

IMPORTANT ... **Do not** go through step 1 (INITIALIZE DISKS) again. If you do, the system erases your Trial Balance! Should that happen accidentally, you would have to re-enter your Trial Balance again from scratch.

You should, of course, have made a back-up copy of the disk so that it wouldn't be necessary to re-enter everything again. See the section on "HOW (AND WHEN) TO MAKE BACK-UP DISKETTES" for a discussion on "HOW TO MAKE BACK-UP COPIES."

CORRECTING ERRORS

From time to time, your system may stop executing a program and display an ERROR MESSAGE on the screen. There will also be times when the system will not accept an operator error. In this section, you will find information to cover both types of situations.

System Error Messages

Some of the more common ERROR MESSAGES are ...

MESSAGE	WHAT TO DO
DISK IO ERROR AT 270 (or other line number)	Both of these messages are usually caused by dust or other problems with a diskette.
LOST DATA DURING READ	Type **CONT** (for Continue), and the system will resume execution of the program. This may happen more than once during a "read." Just keep typing **CONT** to re-start the program each time it happens.
TOO MANY FILES INTERNAL ERROR	These two messages usually mean that there is some problem in Disk Number 1. Either the door isn't closed properly, or the diskette is inserted wrong. Make sure the diskette is properly inserted in the disk drive, then type **RUN "GL,"** and the system should start operating properly.
DISK FULL	This means that you have tried to place too much data on Disk Number 1. Take your last back-up diskette and re-enter all data since that back-up was created ... usually the session you are now posting. Remove the data diskette from Drive Number 1, insert your last back-up diskette and start the session over. To re-enter the same data, you will probably have to combine some entries. For example: instead of entering every check with two entries (Debit to some account and Credit to Cash in Bank) ... total all checks issued and make one entry out of it — i.e., with several debits, but only one credit to Cash in Bank. This will only happen if you exceed 510 entries per session or 1830 entries per month.

SOME POSSIBLE OPERATOR ERRORS

Some of the more typical kinds of operator errors are ...

ERROR	WHAT TO DO
Too many digits to the right of the decimal ... For example 1,245.166.	The system will not accept the entry. A message **INVALID** will appear on the right side of the screen, then disappear and the original question will again appear on the screen.
Account number entered which is not in the chart of accounts.	System will not accept. A message **NOT FOUND** appears for a few seconds, then question asked again.
Date entered in any manner other than MM/DD/YY. For example, operator enters Sep 30 1978, instead of 09/30/78.	System will not accept. Question continues to appear until date entered correctly.
Too many characters entered in a field. For example, operator attempts to enter more than 20 characters in DESCRIPTION field.	System will not accept more than the allowed number of characters. Shorten your entry and retype.
Commas entered with numbers ... for example operator enters 1,456.17 instead of 1456.17.	System will ignore them and go on.
A character other than a number in the first position of a field. For example, operator enters $1456.17 rather than 1456.17.	System will not accept and will repeat the question.
A character other than a number entered by accident after the first position in an amount field. Example: Operator enters 14%6.17 instead of 1456.17.	System will accept, ignore the invalid character, and assumes the operator pressed ENTER at that point. For example, 14%6.17 would be shown on the screen as 14.00. You will have to answer AMOUNT CORRECT (Y/N) with **N**, and start over again with that entry.

BREAK key pressed by mistake.	The system will let you BREAK into a program at any point. You will have to type **CONT** (for continue), look for the last question mark and try to complete the entry, even though the screen will "look funny" until you get through the entry. If you can't get on through the entry, you'll have to **BREAK** again, type **RUN**, and start the session over from the beginning.
Operator forgets to turn the printer on when needed.	The computer is trying to print, so turn the printer on and it will proceed. However, you will lose the first line of the printout (usually only the date).
Printer runs out of paper while printing a report.	Turn the white PRINT switch on the front of the Radio Shack Line Printer to Off position. Insert new paper, then turn white PRINT SWITCH back on and it will continue where it left off.
Accidental loss of power to Computer, Disk, or Expansion Interface in the middle of a Session.	If this happens, the session is lost. Take your last back-up diskette and re-enter the session. You ought to run a Trial Balance first (option 4= Print on Master File maintenance) to make sure it's not lost also. If it is, you will have to re-enter it from your last printout.
Re-Set button accidentally pushed during a session.	Same as loss of power above.

HOW (AND WHEN) TO MAKE BACK-UP DISKETTES

DO NOT REMOVE the "write protect" tab ... a little white piece of tape ... from your **original** GENERAL LEDGER diskette. (It must be removed from your working copy.)

As soon as possible after you purchase the GENERAL LEDGER system, you should make at least two copies of it with the BACKUP routine described in the DOS manual. Store the original and a copy in a safe place (see section on TAKING CARE OF DISKETTES), and use one of your copies for monthly operation.

At the end of every SESSION, make a copy of the data diskette in DISK Drive Number 1 (not Drive Number 0 ... that's your GENERAL LEDGER program diskette).

You may use the same back-up diskette for every session as you go through a month. When you finish a month, back-up your data diskette before running an Income Statement. Then store it permanently.

Diskettes have all kinds of "natural enemies" ... dust, magnetic fields, temperature, finger-prints, etc. ... and any of these might "scramble" a diskette. Establish proper back-up procedures and you will save yourself a lot of grief and effort.

BACK-UP PROCEDURE

1) Be sure the Master General Ledger Selector is on the screen, or you're through will all operations.

2) Press the BREAK key and the screen will add this line ...

```
BREAK IN 240
READY
>—
```

3) Type **CMD "S"** and the screen adds ...

```
DOS READY
>—
```

4) Type **BACKUP** and a new screen appears ...

```
TRSDOS DISK BACKUP UTILITY VER 2.1
SOURCE DRIVE NUMBER ? —
```

5) Before you answer the question, **REMOVE GL diskette from Drive 0**. THIS IS IMPORTANT! Leave your current data diskette in drive 1.

6) Insert a blank, unformatted diskette (or your last back-up diskette) in Drive 0.

7) Now answer the question by keying the number **1**, and the screen adds ...

```
DESTINATION DRIVE NUMBER ? —
```

8) Key the number 0, and the screen will add ...

```
BACKUP DATE (MM/DD/YY) ? —
```

9) Answer by typing **today's date**, and the screen then adds ...

```
FORMATTING TRACK XX, SECTOR XX
```

This takes a few seconds, then the screen adds ...

```
VERIFYING TRACK XX, SECTOR XX
BACKUP COMPLETE

HIT 'ENTER' TO CONTINUE
```

10) Before you proceed, REMOVE DISKETTE from Drive 0, and re-insert the GL Diskette in Drive 0 ... then press ENTER, and screen shows ...

TRSDOS — DISK OPERATING SYSTEM — VER 2.1

DOS READY

This means you are ready to start operations again.

11) Mark the label on the back-up diskette for description and date.

TAKING CARE OF DISKETTES

Diskettes are precision media. Handle them very carefully to get maximum life from each diskette. In general, follow the special handling precautions used with both tape cassettes and high fidelity records.

1) Keep the diskette in its storage envelope whenever it is not in one of the drives. Don't leave the diskettes in the drives needlessly, for example, when the system is turned off.

2) Keep diskettes away from magnetic fields (transformers, AC motors, magnets, etc.). Strong magnetic fields can destroy information on the diskettes.

3) Handle the diskette by the jacket only — don't touch any of the exposed surfaces. Don't try to wipe or clean the diskette surface — you might abrade it and destroy data.

4) Keep the diskette away from heat and direct sunlight.

5) Avoid contamination of the diskette with cigarette ashes, dust or other particles.

6) Do not write directly on the diskette jacket with a ball point pen or lead pencil, as this could damage the recording surface. Use a felt tip pen instead.

7) Before inserting a diskette into the Mini Disk drive, be sure the motor is off (no spinning sound).

8) Store diskettes in a vertical file folder or on a shelf where the medium is protected from pressure to its sides, just as phono disk records are stored.

If you have problems ...

Frequent occurrences of the following errors during disk accesses may indicate a worn diskette or some problem with the Mini Disk drive or other hardware. Try to isolate the problem by swapping drives and diskettes as available. (MD=Mini Disk drive, FD=Floppy Diskette, EI=Expansion Interface.)

Error Message	Probable Cause
PARITY ERROR	MD, FD
SEEK ERROR	MD, FD, EI
LOST DATA	EI
DATA RECORD NOT FOUND	MD, FD
DIRECTORY READ ERROR	MD, EI, FD
GAT ERROR	MD, FD
HIT READ ERROR	MD, FD

HARDWARE FAILURE

Some possible conditions which may occur, and what you can do ...

CONDITION	WHAT TO DO
Computer stops executing program, and will not respond to any entry from the keyboard.	Press RE-SET button on back of computer, and if this message appears ... TRSDOS DISK OPERATING SYSTEM DOS READY >— Then start over by typing **BASIC**, then **RUN "GL"** and re-enter the session.
Power failure in middle of an operation.	See "Accidental loss of power" in section on CORRECTING ERRORS.
Garbage shows up on screen. Programs won't load. Other Disk error messages than those covered in CORRCTING ERRORS section.	These three conditions will probably mean a trip to your Radio Shack store for repair. However, before you dash out to your Radio Shack, make sure you have done the following: 1) Check to see that all cables are properly connected. 2) Check to see that there is power to all units. 3) Check to see that the door is properly closed on the Disk. 4) Try loading your back-up diskette. 5) Try loading your DOS diskette, and your back-up GL diskette.

EXHIBIT 1

DATE: 1/01/78 PAGE 1

JONES ELECTRONICS
GENERAL LEDGER TRIAL BALANCE

ACCT NO.	DESCRIPTION	ACCT TYPE	CAT. CODE	TRANSACTION ACTIVITY CURRENT MO.	PREVIOUS MO.	YEAR TO DATE
1001	CASH ON HAND	A	-	0.00	0.00	667.09
1002	CASH IN BANK	A	-	0.00	0.00	5,248.08
1003	ACCOUNTS RECEIVABLE	A	-	0.00	0.00	15,498.08
1004	BAD DEBT ALLOWANCE	A	-	0.00	0.00	500.00-
1005	MDSE INVENTORY	A	-	0.00	0.00	22,146.60
1006	FIXED ASSETS	A	-	0.00	0.00	11,000.00
1007	DEPR ALLOWANCE	A	-	0.00	0.00	3,250.00-
2001	ACCOUNTS PAYABLE	L	-	0.00	0.00	17,257.89-
2002	TAXES WITHHELD	L	-	0.00	0.00	1,000.00-
2003	NOTES PAYABLE	L	-	0.00	0.00	6,056.00-
2004	ACCRUED PAYROLL	L	-	0.00	0.00	1,809.23-
2005	ACCRUED TAXES	L	-	0.00	0.00	766.43-
2999	RETAINED EARNINGS	L	-	0.00	0.00	23,920.30-
3001	CASH SALES	I	1	0.00	0.00	0.00
3002	30 DAY CHG SALES	I	1	0.00	0.00	0.00
3003	CREDIT CARD SALES	I	1	0.00	0.00	0.00
3101	COST OF SALES/CASH	E	2	0.00	0.00	0.00
3102	COST OF SALES/CHG	E	2	0.00	0.00	0.00
3103	COST OF SALES/CR CD	E	2	0.00	0.00	0.00
4101	ADVERTISING	E	3	0.00	0.00	0.00
4102	COMMISSIONS	E	3	0.00	0.00	0.00
4103	PROMOTION	E	3	0.00	0.00	0.00
4104	PUBLICITY	E	3	0.00	0.00	0.00
5101	SALESMEN'S SALARIES	E	3	0.00	0.00	0.00
5102	CLERICAL SALARIES	E	4	0.00	0.00	0.00
5103	ADMIN SALARIES	E	4	0.00	0.00	0.00
5104	MANAGEMENT SALARIES	E	4	0.00	0.00	0.00
6101	COMPUTER FEES	E	4	0.00	0.00	0.00
6102	DUES & SUBSCRIPTIONS	E	4	0.00	0.00	0.00
6103	AUTO EXPENSE	E	4	0.00	0.00	0.00
6104	RENT EXPENSE	E	4	0.00	0.00	0.00
6105	UTILITIES	E	4	0.00	0.00	0.00
6106	TAXES	E	4	0.00	0.00	0.00
6107	DEPRECIATION	E	4	0.00	0.00	0.00
6108	ACCOUNTING	E	4	0.00	0.00	0.00
6109	LEGAL FEES	E	4	0.00	0.00	0.00
6110	INTEREST	E	4	0.00	0.00	0.00
6111	SUPPLIES	E	4	0.00	0.00	0.00
6112	TRAVEL	E	4	0.00	0.00	0.00
	0.00 BALANCE			0.00	0.00	0.00-

EXHIBIT 2

DATE: 1/01/78 SESSION NO. 1 PAGE 1

JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCT NO.	DESCRIPTION	ACCT TYPE	ENTRY TYPE	POSTING DATE	ISSUE DATE	AMOUNT
** REF NO. 1001	JAN 10 SALES REPORT					
1001	CASH ON HAND	A	M	1/10/78	1/01	567.09
1002	CASH IN BANK	A	M	1/10/78	1/01	4,000.00
3001	CASH SALES	I	M	1/10/78	1/01	4,567.09-
					TOTAL	0.00 **

****
SESSION TOTAL 0.00
****

DATE: 1/01/78 SESSION NO. 1 PAGE 2

JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCOUNT SUMMARY

ACCT NO.	DESCRIPTION	AMOUNT
1001	CASH ON HAND	567.09
1002	CASH IN BANK	4,000.00
3001	CASH SALES	4,567.09-

****
TOTAL 0.00
****

EXHIBIT 3

DATE: 1/01/78 SESSION NO. 2 PAGE 1

JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCT NO.	DESCRIPTION	ACCT TYPE	ENTRY TYPE	POSTING DATE	ISSUE DATE	AMOUNT
** REF NO. 1002	JAN 20 SALES REPORT					
1003	ACCOUNTS RECEIVABLE	A	M	1/20/78	1/01	15,498.08
3002	30 DAY CHG SALES	I	M	1/20/78	1/01	15,498.08-
					TOTAL	0.00 **

****
SESSION TOTAL 0.00
****

DATE: 1/01/78 SESSION NO. 2 PAGE 2

JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCOUNT SUMMARY

ACCT NO.	DESCRIPTION	AMOUNT
1003	ACCOUNTS RECEIVABLE	15,498.08
3002	30 DAY CHG SALES	15,498.08-

****
TOTAL 0.00
****

EXHIBIT 4

DATE: 1/01/78 SESSION NO. 3 PAGE 1

JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCT NO.	DESCRIPTION	ACCT TYPE	ENTRY TYPE	POSTING DATE	ISSUE DATE	AMOUNT
** REF NO. 1003	JAN 31 SALES REPORT					
1002	CASH IN BANK	A	M	1/31/78	1/01	1,345.54
3003	CREDIT CARD SALES	I	M	1/31/78	1/01	1,345.54-
					TOTAL	0.00 **

****
SESSION TOTAL 0.00
****

DATE: 1/01/78 SESSION NO. 3 PAGE 2

JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCOUNT SUMMARY

ACCT NO.	DESCRIPTION	AMOUNT
1002	CASH IN BANK	1,345.54
3003	CREDIT CARD SALES	1,345.54-

****
TOTAL 0.00
****

DATE: 1/31/78 SESSION NO. 4 PAGE 1

JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCT NO.	DESCRIPTION	ACCT TYPE	ENTRY TYPE	POSTING DATE	ISSUE DATE	AMOUNT
** REF NO. 1004	COST OF SALES RECAP					
3101	COST OF SALES/CASH	E	M	1/31/78	1/31	2,106.18
3102	COST OF SALES/CHG	E	M	1/31/78	1/31.	8,102.06
3103	COST OF SALES/CR CD	E	M	1/31/78	1/31	645.16
1005	MDSE INVENTORY	A	M	1/31/78	1/31	10,853.40-
					TOTAL	0.00 **

****
SESSION TOTAL 0.00
****

DATE: 1/31/78 SESSION NO. 4 PAGE 2

JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCOUNT SUMMARY

ACCT NO.	DESCRIPTION	AMOUNT
1005	MDSE INVENTORY	10,853.40-
3101	COST OF SALES/CASH	2,106.18
3102	COST OF SALES/CHG	8,102.06
3103	COST OF SALES/CR CD	645.16

****
TOTAL 0.00-
****

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JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCT NO.	DESCRIPTION	ACCT TYPE	ENTRY TYPE	POSTING DATE	ISSUE DATE	AMOUNT	
** REF NO. 1005	101 FW STAR TELEGRAM						
4101	ADVERTISING	E	M	1/31/78	1/05	82.45	
1002	CASH IN BANK	A	M	1/31/78	1/05	82.45-	
					TOTAL	0.00	**
** REF NO. 1006	102 MARY SMITH						
4102	COMMISSIONS	E	M	1/31/78	1/08	345.23	
1002	CASH IN BANK	A	M	1/31/78	1/08	345.23-	
					TOTAL	0.00	**
** REF NO. 1007	103 ACME SUPPLIES						
4103	PROMOTION	E	M	1/31/78	1/10	45.67	
1002	CASH IN BANK	A	M	1/31/78	1/10	45.67-	
					TOTAL	0.00	**
** REF NO. 1008	104 BUSINESS WEEK						
6102	DUES & SUBSCRIPTIONS	E	M	1/31/78	1/12	36.00	
1002	CASH IN BANK	A	M	1/31/78	1/12	36.00-	
					TOTAL	0.00	**
** REF NO. 1009	105 ROACH PUBLIC REL						
4104	PUBLICITY	E	M	1/31/78	1/13	100.00	
1002	CASH IN BANK	A	M	1/31/78	1/13	100.00-	
					TOTAL	0.00	**
** REF NO. 1010	106 JACK SAYLES						
5101	SALESMEN'S SALARIES	E	M	1/31/78	1/14	500.00	
1002	CASH IN BANK	A	M	1/31/78	1/14	500.00-	
					TOTAL	0.00	**
** REF NO. 1011	107 MARTY MANAGER						
5104	MANAGEMENT SALARIES	E	M	1/31/78	1/15	987.78	
1002	CASH IN BANK	A	M	1/31/78	1/15	987.78-	
					TOTAL	0.00	**
** REF NO. 1012	108 TECH COMPUTERS						
6101	COMPUTER FEES	E	M	1/31/78	1/14	1,234.45	
1002	CASH IN BANK	A	M	1/31/78	1/14	1,234.45-	
					TOTAL	0.00	**

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JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCT NO.	DESCRIPTION	ACCT TYPE	ENTRY TYPE	POSTING DATE	ISSUE DATE	AMOUNT	
** REF NO. 1013	109 MOBIL OIL						
6103	AUTO EXPENSE	E	M	1/31/78	1/18	134.34	
1002	CASH IN BANK	A	M	1/31/78	1/18	134.34-	
					TOTAL	0.00	**
** REF NO. 1014	110 ASSOC REALTY						
6104	RENT EXPENSE	E	M	1/31/78	1/20	1,234.34	
1002	CASH IN BANK	A	M	1/31/78	1/20	1,234.34-	
					TOTAL	0.00	**
** REF NO. 1015	111 TEXAS ELECTRIC						
6105	UTILITIES	E	M	1/31/78	1/24	348.98	
1002	CASH IN BANK	A	M	1/31/78	1/24	348.98-	
					TOTAL	0.00	**
** REF NO. 1016	112 STANDARD OFFICE						
6111	SUPPLIES	E	M	1/31/78	1/28	3.22	
1002	CASH IN BANK	A	M	1/31/78	1/28	3.22-	
					TOTAL	0.00	**
** REF NO. 1017	113 PERCY'S TOURS						
6112	TRAVEL	E	M	1/31/78	1/25	45.00	
1002	CASH IN BANK	A	M	1/31/78	1/25	45.00-	
					TOTAL	0.00	**
** REF NO. 1018	114 CAPITAL EQUIP CO						
1006	FIXED ASSETS	A	M	1/31/78	1/25	1,000.00	
1002	CASH IN BANK	A	M	1/31/78	1/25	1,000.00-	
					TOTAL	0.00	**

****
SESSION TOTAL 0.00

EXHIBIT 7

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JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCOUNT SUMMARY

ACCT NO.	DESCRIPTION	AMOUNT
1002	CASH IN BANK	6,097.46-
1006	FIXED ASSETS	1,000.00
4101	ADVERTISING	82.45
4102	COMMISSIONS	345.23
4103	PROMOTION	45.67
4104	PUBLICITY	100.00
5101	SALESMEN'S SALARIES	500.00
5104	MANAGEMENT SALARIES	987.78
6101	COMPUTER FEES	1,234.45
6102	DUES & SUBSCRIPTIONS	36.00
6103	AUTO EXPENSE	134.34
6104	RENT EXPENSE	1,234.34
6105	UTILITIES	348.98
6111	SUPPLIES	3.22
6112	TRAVEL	45.00
	TOTAL	0.00-

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JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCT NO.	DESCRIPTION	ACCT TYPE	ENTRY TYPE	POSTING DATE	ISSUE DATE	AMOUNT	
** REF NO. 1019	PAYROLL REGISTER						
5102	CLERICAL SALARIES	E	M	1/31/78	1/31	432.56	
2004	ACCRUED PAYROLL	L	M	1/31/78	1/31	432.56-	
					TOTAL	0.00	**
** REF NO. 1020	PAYROLL REGISTER						
5103	ADMIN SALARIES	E	M	1/31/78	1/31	876.67	
2004	ACCRUED PAYROLL	L	M	1/31/78	1/31	876.67-	
					TOTAL	0.00	**
** REF NO. 1021	JAN P/R TAX						
6106	TAXES	E	M	1/31/78	1/31	166.43	
2005	ACCRUED TAXES	L	M	1/31/78	1/31	166.43-	
					TOTAL	0.00	**
** REF NO. 1022	PRICE & WATERS						
6108	ACCOUNTING	E	M	1/31/78	1/31	800.00	
2001	ACCOUNTS PAYABLE	L	M	1/31/78	1/31	800.00-	
					TOTAL	0.00	**
** REF NO. 1023	DUDLEY LEGALMAN						
6109	LEGAL FEES	E	M	1/31/78	1/31	457.89	
2001	ACCOUNTS PAYABLE	L	M	1/31/78	1/31	457.89-	
					TOTAL	0.00	**
** REF NO. 1024	DEPR SCHEDULE						
6107	DEPRECIATION	E	M	1/31/78	1/31	250.00	
1007	DEPR ALLOWANCE	A	M	1/31/78	1/31	250.00-	
					TOTAL	0.00	**
** REF NO. 1025	1ST NATL BANK						
6110	INTEREST	E	M	1/31/78	1/31	56.00	
2003	NOTES PAYABLE	L	M	1/31/78	1/31	56.00-	
					TOTAL	0.00	**
** REF NO. 1026	ACCT REC JOURNAL						
1002	CASH IN BANK	A	M	1/31/78	1/31	5,000.00	
1003	ACCOUNTS RECEIVABLE	A	M	1/31/78	1/31	5,000.00-	
					TOTAL	0.00	**

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JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCT NO.	DESCRIPTION	ACCT TYPE	ENTRY TYPE	POSTING DATE	ISSUE DATE	AMOUNT	
** REF NO. 1027	PURCHASES JOURNAL						
1005	MDSE INVENTORY	A	M	1/31/78	1/31	8,000.00	
2001	ACCOUNTS PAYABLE	L	M	1/31/78	1/31	8,000.00-	
					TOTAL	0.00	**

****
SESSION TOTAL 0.00
****

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JONES ELECTRONICS
GENERAL LEDGER POSTING SUMMARY

ACCOUNT SUMMARY

ACCT NO.	DESCRIPTION	AMOUNT
1002	CASH IN BANK	5,000.00
1003	ACCOUNTS RECEIVABLE	5,000.00-
1005	MDSE INVENTORY	8,000.00
1007	DEPR ALLOWANCE	250.00-
2001	ACCOUNTS PAYABLE	9,257.89-
2003	NOTES PAYABLE	56.00-
2004	ACCRUED PAYROLL	1,309.23-
2005	ACCRUED TAXES	166.43-
5102	CLERICAL SALARIES	432.56
5103	ADMIN SALARIES	876.67
6106	TAXES	166.43
6107	DEPRECIATION	250.00
6108	ACCOUNTING	800.00
6109	LEGAL FEES	457.89
6110	INTEREST	56.00

****
TOTAL 0.00-
****

DATE: 1/31/78

JONES ELECTRONICS
MONTHLY TRANSACTIONS REPORT
ACCOUNT NO. SEQUENCE

REF	DESCRIPTION	ENTRY TYPE		AMOUNT
** ACCT NO. 1001	CASH ON HAND		ACCT TYPE A **	
1001	JAN 10 SALES REPORT	M	1/10/78	567.09
			TOTAL	567.09
** ACCT NO. 1002	CASH IN BANK		ACCT TYPE A **	
1001	JAN 10 SALES REPORT	M	1/10/78	4,000.00
1003	JAN 31 SALES REPORT	M	1/31/78	1,345.54
1005	101 FW STAR TELEGRAM	M	1/31/78	82.45-
1006	102 MARY SMITH	M	1/31/78	345.23-
1007	103 ACME SUPPLIES	M	1/31/78	45.67-
1008	104 BUSINESS WEEK	M	1/31/78	36.00-
1009	105 ROACH PUBLIC REL	M	1/31/78	100.00-
1010	106 JACK SAYLES	M	1/31/78	500.00-
1011	107 MARTY MANAGER	M	1/31/78	987.78-
1012	108 TECH COMPUTERS	M	1/31/78	1,234.45-
1013	109 MOBIL OIL	M	1/31/78	134.34-
1014	110 ASSOC REALTY	M	1/31/78	1,234.34-
1015	111 TEXAS ELECTRIC	M	1/31/78	348.98-
1016	112 STANDARD OFFICE	M	1/31/78	3.22-
1017	113 PERCY'S TOURS	M	1/31/78	45.00-
1018	114 CAPITAL EQUIP CO	M	1/31/78	1,000.00-
1026	ACCT REC JOURNAL	M	1/31/78	5,000.00
			TOTAL	4,248.08
** ACCT NO. 1003	ACCOUNTS RECEIVABLE		ACCT TYPE A **	
1002	JAN 20 SALES REPORT	M	1/20/78	15,498.08
1026	ACCT REC JOURNAL	M	1/31/78	5,000.00-
			TOTAL	10,498.08
** ACCT NO. 1005	MDSE INVENTORY		ACCT TYPE A **	
1004	COST OF SALES RECAP	M	1/31/78	10,853.40-
1027	PURCHASES JOURNAL	M	1/31/78	8,000.00
			TOTAL	2,853.40-
** ACCT NO. 1006	FIXED ASSETS		ACCT TYPE A **	
1018	114 CAPITAL EQUIP CO	M	1/31/78	1,000.00
			TOTAL	1,000.00
** ACCT NO. 1007	DEPR ALLOWANCE		ACCT TYPE A **	
1024	DEPR SCHEDULE	M	1/31/78	250.00-
			TOTAL	250.00-
** ACCT NO. 2001	ACCOUNTS PAYABLE		ACCT TYPE L **	

DATE: 1/31/78

JONES ELECTRONICS
MONTHLY TRANSACTIONS REPORT
ACCOUNT NO. SEQUENCE

REF	DESCRIPTION	ENTRY TYPE		AMOUNT
1022	PRICE & WATERS	M	1/31/78	800.00-
1023	DUDLEY LEGALMAN	M	1/31/78	457.89-
1027	PURCHASES JOURNAL	M	1/31/78	8,000.00-
			TOTAL	9,257.89-
** ACCT NO. 2003	NOTES PAYABLE		ACCT TYPE L **	
1025	1ST NATL BANK	M	1/31/78	56.00-
			TOTAL	56.00-
** ACCT NO. 2004	ACCRUED PAYROLL		ACCT TYPE L **	
1019	PAYROLL REGISTER	M	1/31/78	432.56-
1020	PAYROLL REGISTER	M	1/31/78	876.67-
			TOTAL	1,309.23-
** ACCT NO. 2005	ACCRUED TAXES		ACCT TYPE L **	
1021	JAN P/R TAX	M	1/31/78	166.43-
			TOTAL	166.43-
** ACCT NO. 3001	CASH SALES		ACCT TYPE I **	
1001	JAN 10 SALES REPORT	M	1/10/78	4,567.09-
			TOTAL	4,567.09-
** ACCT NO. 3002	30 DAY CHG SALES		ACCT TYPE I **	
1002	JAN 20 SALES REPORT	M	1/20/78	15,498.08-
			TOTAL	15,498.08-
** ACCT NO. 3003	CREDIT CARD SALES		ACCT TYPE I **	
1003	JAN 31 SALES REPORT	M	1/31/78	1,345.54-
			TOTAL	1,345.54-
** ACCT NO. 3101	COST OF SALES/CASH		ACCT TYPE E **	
1004	COST OF SALES RECAP	M	1/31/78	2,106.18
			TOTAL	2,106.18
** ACCT NO. 3102	COST OF SALES/CHG		ACCT TYPE E **	
1004	COST OF SALES RECAP	M	1/31/78	8,102.06
			TOTAL	8,102.06
** ACCT NO. 3103	COST OF SALES/CR CD		ACCT TYPE E **	
1004	COST OF SALES RECAP	M	1/31/78	645.16

DATE: 1/31/78

JONES ELECTRONICS
MONTHLY TRANSACTIONS REPORT
ACCOUNT NO. SEQUENCE

REF	DESCRIPTION	ENTRY TYPE		AMOUNT
			TOTAL	645.16
** ACCT NO. 4101 ADVERTISING			ACCT TYPE E **	
1005	101 FW STAR TELEGRAM	M	1/31/78	82.45
			TOTAL	82.45
** ACCT NO. 4102 COMMISSIONS			ACCT TYPE E **	
1006	102 MARY SMITH	M	1/31/78	345.23
			TOTAL	345.23
** ACCT NO. 4103 PROMOTION			ACCT TYPE E **	
1007	103 ACME SUPPLIES	M	1/31/78	45.67
			TOTAL	45.67
** ACCT NO. 4104 PUBLICITY			ACCT TYPE E **	
1009	105 ROACH PUBLIC REL	M	1/31/78	100.00
			TOTAL	100.00
** ACCT NO. 5101 SALESMEN'S SALARIES			ACCT TYPE E **	
1010	106 JACK SAYLES	M	1/31/78	500.00
			TOTAL	500.00
** ACCT NO. 5102 CLERICAL SALARIES			ACCT TYPE E **	
1019	PAYROLL REGISTER	M	1/31/78	432.56
			TOTAL	432.56
** ACCT NO. 5103 ADMIN SALARIES			ACCT TYPE E **	
1020	PAYROLL REGISTER	M	1/31/78	876.67
			TOTAL	876.67
** ACCT NO. 5104 MANAGEMENT SALARIES			ACCT TYPE E **	
1011	107 MARTY MANAGER	M	1/31/78	987.78
			TOTAL	987.78
** ACCT NO. 6101 COMPUTER FEES			ACCT TYPE E **	
1012	108 TECH COMPUTERS	M	1/31/78	1,234.45
			TOTAL	1,234.45
** ACCT NO. 6102 DUES & SUBSCRIPTIONS			ACCT TYPE E **	
1008	104 BUSINESS WEEK	M	1/31/78	36.00

JONES ELECTRONICS
MONTHLY TRANSACTIONS REPORT
ACCOUNT NO. SEQUENCE

REF	DESCRIPTION	ENTRY TYPE		AMOUNT
			TOTAL	36.00
** ACCT NO. 6103 AUTO EXPENSE			ACCT TYPE E **	
1013	109 MOBIL OIL	M	1/31/78	134.34
			TOTAL	134.34
** ACCT NO. 6104 RENT EXPENSE			ACCT TYPE E **	
1014	110 ASSOC REALTY	M	1/31/78	1,234.34
			TOTAL	1,234.34
** ACCT NO. 6105 UTILITIES			ACCT TYPE E **	
1015	111 TEXAS ELECTRIC	M	1/31/78	348.98
			TOTAL	348.98
** ACCT NO. 6106 TAXES			ACCT TYPE E **	
1021	JAN P/R TAX	M	1/31/78	166.43
			TOTAL	166.43
** ACCT NO. 6107 DEPRECIATION			ACCT TYPE E **	
1024	DEPR SCHEDULE	M	1/31/78	250.00
			TOTAL	250.00
** ACCT NO. 6108 ACCOUNTING			ACCT TYPE E **	
1022	PRICE & WATERS	M	1/31/78	800.00
			TOTAL	800.00
** ACCT NO. 6109 LEGAL FEES			ACCT TYPE E **	
1023	DUDLEY LEGALMAN	M	1/31/78	457.89
			TOTAL	457.89
** ACCT NO. 6110 INTEREST			ACCT TYPE E **	
1025	1ST NATL BANK	M	1/31/78	56.00
			TOTAL	56.00
** ACCT NO. 6111 SUPPLIES			ACCT TYPE E **	
1016	112 STANDARD OFFICE	M	1/31/78	3.22
			TOTAL	3.22
** ACCT NO. 6112 TRAVEL			ACCT TYPE E **	
1017	113 PERCY'S TOURS	M	1/31/78	45.00

EXHIBIT 10

DATE: 1/31/78

JONES ELECTRONICS
MONTHLY TRANSACTIONS REPORT
ACCOUNT NO. SEQUENCE

REF	DESCRIPTION	ENTRY TYPE	AMOUNT

****
TOTAL: 0.00-
****

EXHIBIT 11

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JONES ELECTRONICS
GENERAL LEDGER TRIAL BALANCE

ACCT NO.	DESCRIPTION	ACCT TYPE	CAT. CODE	TRANSACTION ACTIVITY CURRENT MO.	PREVIOUS MO.	YEAR TO DATE
1001	CASH ON HAND	A	-	567.09	0.00	1,234.18
1002	CASH IN BANK	A	-	4,248.08	0.00	9,496.16
1003	ACCOUNTS RECEIVABLE	A	-	10,498.08	0.00	25,996.16
1004	BAD DEBT ALLOWANCE	A	-	0.00	0.00	500.00-
1005	MDSE INVENTORY	A	-	2,853.40-	0.00	19,293.20
1006	FIXED ASSETS	A	-	1,000.00	0.00	12,000.00
1007	DEPR ALLOWANCE	A	-	250.00-	0.00	3,500.00-
2001	ACCOUNTS PAYABLE	L	-	9,257.89-	0.00	26,515.78-
2002	TAXES WITHHELD	L	-	0.00	0.00	1,000.00-
2003	NOTES PAYABLE	L	-	56.00-	0.00	6,112.00-
2004	ACCRUED PAYROLL	L	-	1,309.23-	0.00	3,118.46-
2005	ACCRUED TAXES	L	-	166.43-	0.00	932.86-
2999	RETAINED EARNINGS	L	-	0.00	0.00	23,920 30-
3001	CASH SALES	I	1	4,567.09-	0.00	4,567.09-
3002	30 DAY CHG SALES	I	1	15,498.08-	0.00	15,498.08-
3003	CREDIT CARD SALES	I	1	1,345.54-	0.00	1,345.54-
3101	COST OF SALES/CASH	E	2	2,106.18	0.00	2,106.18
3102	COST OF SALES/CHG	E	2	8,102.06	0.00	8,102.06
3103	COST OF SALES/CR CD	E	2	645.16	0.00	645.16
4101	ADVERTISING	E	3	82.45	0.00	82.45
4102	COMMISSIONS	E	3	345.23	0.00	345.23
4103	PROMOTION	E	3	45.67	0.00	45.67
4104	PUBLICITY	E	3	100.00	0.00	100.00
5101	SALESMEN'S SALARIES	E	3	500.00	0.00	500.00
5102	CLERICAL SALARIES	E	4	432.56	0.00	432.56
5103	ADMIN SALARIES	E	4	876.67	0.00	876.67
5104	MANAGEMENT SALARIES	E	4	987.78	0.00	987.78
6101	COMPUTER FEES	E	4	1,234.45	0.00	1,234.45
6102	DUES & SUBSCRIPTIONS	E	4	36.00	0.00	36.00
6103	AUTO EXPENSE	E	4	134.34	0.00	134.34
6104	RENT EXPENSE	E	4	1,234.34	0.00	1,234.34
6105	UTILITIES	E	4	348.98	0.00	348.98
6106	TAXES	E	4	166.43	0.00	166.43
6107	DEPRECIATION	E	4	250.00	0.00	250.00
6108	ACCOUNTING	E	4	800.00	0.00	800.00
6109	LEGAL FEES	E	4	457.89	0.00	457.89
6110	INTEREST	E	4	56.00	0.00	56.00
6111	SUPPLIES	E	4	3.22	0.00	3.22
6112	TRAVEL	E	4	45.00	0.00	45.00
	0.00 BALANCE			0.00-	0.00	0.00-

DATE: 2/28/78

JONES ELECTRIC
INCOME STATEMENT
PERIOD ENDING 02/28/78

ACCT	DESCRIPTION	CURRENT	%	YEAR-TO-DATE	%
	++++++++++++++++++++++++ ** GROSS SALES ++++++++++++++++++++++++				
3001	CASH SALES	4,567.09-	21.3	9,134.18-	21.3
3002	30 DAY CHG SALES	15,498.08-	72.4	30,996.16-	72.4
3003	CREDIT CARD SALES	1,345.54-	6.3	2,691.08-	6.3
**	TOTAL GROSS SALES	21,410.71-	100.0	42,821.42-	100.0
	++++++++++++++++++++++++ ** COST OF GOODS SOLD ++++++++++++++++++++++++				
3101	COST OF SALES/CASH	2,106.18	9.8-	4,212.36	9.8-
3102	COST OF SALES/CHG	8,102.06	37.8-	16,204.12	37.8-
3103	COST OF SALES/CR CD	645.16	3.0-	1,290.32	3.0-
**	TOTAL COST OF GOODS SOLD	10,853.40	50.7-	21,706.80	50.7-
	GROSS PROFIT	10,557.31-	49.3	21,114.62-	49.3
	++++++++++++++++++++++++ ** SELLING EXPENSES ++++++++++++++++++++++++				
4101	ADVERTISING	82.45	0.4-	164.90	0.4-
4102	COMMISSIONS	345.23	1.6-	690.46	1.6-
4103	PROMOTION	45.67	0.2-	91.34	0.2-
4104	PUBLICITY	100.00	0.5-	200.00	0.5-
5101	SALESMEN'S SALARIES	500.00	2.3-	1,000.00	2.3-
**	TOTAL SELLING EXPENSES	1,073.35	5.0-	2,146.70	5.0-
	++++++++++++++++++++++++ ** GENERAL OVERHEAD ++++++++++++++++++++++++				
5102	CLERICAL SALARIES	432.56	2.0-	865.12	2.0-
5103	ADMIN SALARIES	876.67	4.1-	1,753.34	4.1-
5104	MANAGEMENT SALARIES	987.78	4.6-	1,975.56	4.6-
6101	COMPUTER FEES	1,234.45	5.8-	2,468.90	5.8-
6102	DUES & SUBSCRIPTIONS	36.00	0.2-	72.00	0.2-
6103	AUTO EXPENSE	134.34	0.6-	268.68	0.6-
6104	RENT EXPENSE	1,234.34	5.8-	2,468.68	5.8-
6105	UTILITIES	348.98	1.6-	697.96	1.6-
6106	TAXES	166.43	0.8-	332.86	0.8-
6107	DEPRECIATION	250.00	1.2-	500.00	1.2-
6108	ACCOUNTING	800.00	3.7-	1,600.00	3.7-
6109	LEGAL FEES	457.89	2.1-	915.78	2.1-
6110	INTEREST	56.00	0.3-	112.00	0.3-
6111	SUPPLIES	3.22	0.0-	6.44	0.0-
6112	TRAVEL	45.00	0.2-	90.00	0.2-
**	TOTAL GENERAL OVERHEAD	7,063.66	33.0-	14,127.32	33.0-
	TOTAL INCOME	21,410.71-	100.0	42,821.42-	100.0
	TOTAL EXPENSE	18,990.41	88.7-	37,980.82	88.7-
	NET PROFIT (POSITIVE NO. = LOSS)	2,420.30-	11.3	4,840.60-	11.3

EXHIBIT 13

DATE: 2/28/78 PAGE 1

JONES ELECTRIC
BALANCE SHEET

ACCT	DESCRIPTION	AMOUNT
	++++++ ASSETS ++++++	
1001	CASH ON HAND	1,801.27
1002	CASH IN BANK	13,744.24
1003	ACCOUNTS RECEIVABLE	36,494.24
1004	BAD DEBT ALLOWANCE	500.00-
1005	MDSE INVENTORY	8,439.80
1006	FIXED ASSETS	13,000.00
1007	DEPR ALLOWANCE	3,750.00-
TOTAL ASSETS		69,229.55
	++++++++++ LIABILITIES ++++++++++	
2001	ACCOUNTS PAYABLE	27,773.67-
2002	TAXES WITHHELD	1,000.00-
2003	NOTES PAYABLE	6,168.00-
2004	ACCRUED PAYROLL	4,427.69-
2005	ACCRUED TAXES	1,099.29-
TOTAL LIABILITIES		40,468.65-
	RETAINED EARNINGS	23,920.30-
	CURRENT P & L	4,840.60-
TOTAL CAPITAL		28,760.90-
TOTAL LIABILITIES & CAPITAL		69,229.55-

EXHIBIT 14

DATE: 2/28/78 PAGE 1

JONES ELECTRIC
GENERAL LEDGER TRIAL BALANCE

ACCT NO.	DESCRIPTION	ACCT TYPE	CAT. CODE	TRANSACTION ACTIVITY CURRENT MO.	PREVIOUS MO.	YEAR TO DATE
1001	CASH ON HAND	A	-	0.00	567.09	1,801.27
1002	CASH IN BANK	A	-	0.00	4,248.08	13,744.24
1003	ACCOUNTS RECEIVABLE	A	-	0.00	10,498.08	36,494.24
1004	BAD DEBT ALLOWANCE	A	-	0.00	0.00	500.00-
1005	MDSE INVENTORY	A	-	0.00	10,853.40-	8,439.80
1006	FIXED ASSETS	A	-	0.00	1,000.00	13,000.00
1007	DEPR ALLOWANCE	A	-	0.00	250.00-	3,750.00-
2001	ACCOUNTS PAYABLE	L	-	0.00	1,257.89-	27,773.67-
2002	TAXES WITHHELD	L	-	0.00	0.00	1,000.00-
2003	NOTES PAYABLE	L	-	0.00	56.00-	6,168.00-
2004	ACCRUED PAYROLL	L	-	0.00	1,309.23-	4,427.69-
2005	ACCRUED TAXES	L	-	0.00	166.43-	1,099.29-
2999	RETAINED EARNINGS	L	-	0.00	0.00	23,920.30-
3001	CASH SALES	I	1	0.00	4,567.09-	9,134.18-
3002	30 DAY CHG SALES	I	1	0.00	15,498.08-	30,996.16-
3003	CREDIT CARD SALES	I	1	0.00	1,345.54-	2,691.08-
3101	COST OF SALES/CASH	E	2	0.00	2,106.18	4,212.36
3102	COST OF SALES/CHG	E	2	0.00	8,102.06	16,204.12
3103	COST OF SALES/CR CD	E	2	0.00	645.16	1,290.32
4101	ADVERTISING	E	3	0.00	82.45	164.90
4102	COMMISSIONS	E	3	0.00	345.23	690.46
4103	PROMOTION	E	3	0.00	45.67	91.34
4104	PUBLICITY	E	3	0.00	100.00	200.00
5101	SALESMEN'S SALARIES	E	3	0.00	500.00	1,000.00
5102	CLERICAL SALARIES	E	4	0.00	432.56	865.12
5103	ADMIN SALARIES	E	4	0.00	876.67	1,753.34
5104	MANAGEMENT SALARIES	E	4	0.00	987.78	1,975.56
6101	COMPUTER FEES	E	4	0.00	1,234.45	2,468.90
6102	DUES & SUBSCRIPTIONS	E	4	0.00	36.00	72.00
6103	AUTO EXPENSE	E	4	0.00	134.34	268.68
6104	RENT EXPENSE	E	4	0.00	1,234.34	2,468.68
6105	UTILITIES	E	4	0.00	348.98	697.96
6106	TAXES	E	4	0.00	166.43	332.86
6107	DEPRECIATION	E	4	0.00	250.00	500.00
6108	ACCOUNTING	E	4	0.00	800.00	1,600.00
6109	LEGAL FEES	E	4	0.00	457.89	915.78
6110	INTEREST	E	4	0.00	56.00	112.00
6111	SUPPLIES	E	4	0.00	3.22	6.44
6112	TRAVEL	E	4	0.00	45.00	90.00
	0.00-BALANCE			0.00	0.00-	0.00-