



*Accounting Concepts
in the Ensite Pro
World*

Contents

About General Ledger	3
Understanding General Ledger Basics	4
Overview of the General Ledger Database	5
Understanding Locations	6
About Posting G/L Transactions	9
Understanding the A/P General Ledger Detail Feature	10
Understanding the G/L Allocation Feature	11
About Viewing G/L Information in the President’s Screens	17
Understanding How Deposits Affect General Ledger	18
About General Ledger Parameters	19
About the G/L Drill Down Feature	20
Understanding General Ledger Files	20
Chart of Accounts	21
Understanding the Chart of Accounts	21
Understanding the Structure of Account Numbers	23
Using Fifteen-Digit Account Numbers	24
About G/L Categories and Sub-Categories	25
Summary Accounts	25
Default Chart of Accounts	27
Flow of Information Through Batches	34

About General Ledger

General Ledger (G/L) is the core of financial applications in Ensite Pro. It maintains the records of all of your company's financial transactions. The General Ledger application is not just a method of record keeping. It is an information system that stores, measures, processes, and communicates financial information.

Because Ensite Pro is fully integrated, the information you enter in one part of the system is available to other parts of the system. Therefore, the general ledger application can be automatically updated. For example, you can specify that the financial transactions in order entry, accounts payable, and accounts receivable automatically be sent to the General Ledger application when you perform your day-end procedures. The General Ledger database stores this information in the appropriate general ledger batch.

Since financial transactions are stored in one database, you can use this information to measure the overall profitability of your business. For example, you can print the General Ledger Journal Report and list the grand totals for your beginning, current, and ending periods.

Also, each type of financial transaction is stored in its appropriate G/L batch. For example, accounts receivable information is stored in G/L batch number 9000. This means you can compare one activity against another or simply report on the profitability of one type of transaction.

A very important part of determining your gross profit is tracking your cost of goods sold. The cost of goods sold represents the total manufacturing costs attached to an item. This figure (also known as the cost of production) is computed according to the following:

Beginning inventory + any new inventory purchases + labor and other production costs - inventory at the end of the accounting period.

There are several ways to determine the cost of goods sold. You can use the Sales Journal Report, the Inventory Extended Dollars Report, the Purchasing Account, the Sales Analysis Recap Report, and the Inventory Extended Dollars Report. Or you can create a cost of goods sold batch and let the information automatically flow to G/L.

The cost of goods batch is created by running the Cost of Goods Sold Batch Report. This report is created from the information in the sales journal file for the period you specify. When you print this report, you can update your general ledger with this information. If you choose to update G/L with this information, the cost of goods sold batch is created, and the information automatically flows to your general ledger.

Note: The system-generated batch number for cost of goods sold is 9996.

Accounting Concepts in the Ensite Pro World

Probably the most difficult time to maintain the accuracy of your records is at year-end. With the G/L application, you can close the old fiscal year and begin to make current postings to the new year. Any postings for the old fiscal year are automatically posted to period 12 or 13. This ensures that you do not mix information from the old fiscal year with information from the new fiscal year.

If you have adjustments to post to the previous year, but not to any particular month, you can post to period 13. For example, if you have a yearly depreciation total to post to the year, you could post to period 13.

Understanding General Ledger Basics

Accounting is used to measure, record, and report the financial aspects of your business.

Accounting is based on the logic of the following equation:

$$\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$$

The following example uses payroll calculations for an employee to illustrate how the system posts debits and credits to the various G/L accounts:

<u>Description</u>	<u>Amount</u>	<u>Entry Type</u>	<u>Account Type</u>
Gross pay	1000.00	Debit	Employee expense
FICA	100.00	Credit	Social security liability
Federal withholding	200.00	Credit	Federal withholding liability
State withholding	25.00	Credit	State withholding liability
City withholding	5.00	Credit	City withholding liability
401K	20.00	Credit	401K liability
Insurance	50.00	Credit	Insurance liability
Paycheck	600.00	Credit	Payroll Cash

In addition, the following are automatically calculated:

Company FICA	100.00	Credit	Social security liability
	100.00	Debit	Social security expense

Note: If there are additional payroll deductions set up in the (LHN) Payroll/Personnel Parameters screen, they are treated similarly to the deductions in the above example.

The information contained in the above example would be printed on a G/L summation page at the end of a Payroll Register.

Overview of the General Ledger Database

In the General Ledger application, all transactions are made to batches rather than directly to the database. Any transactions released to general ledger are also stored in batches.

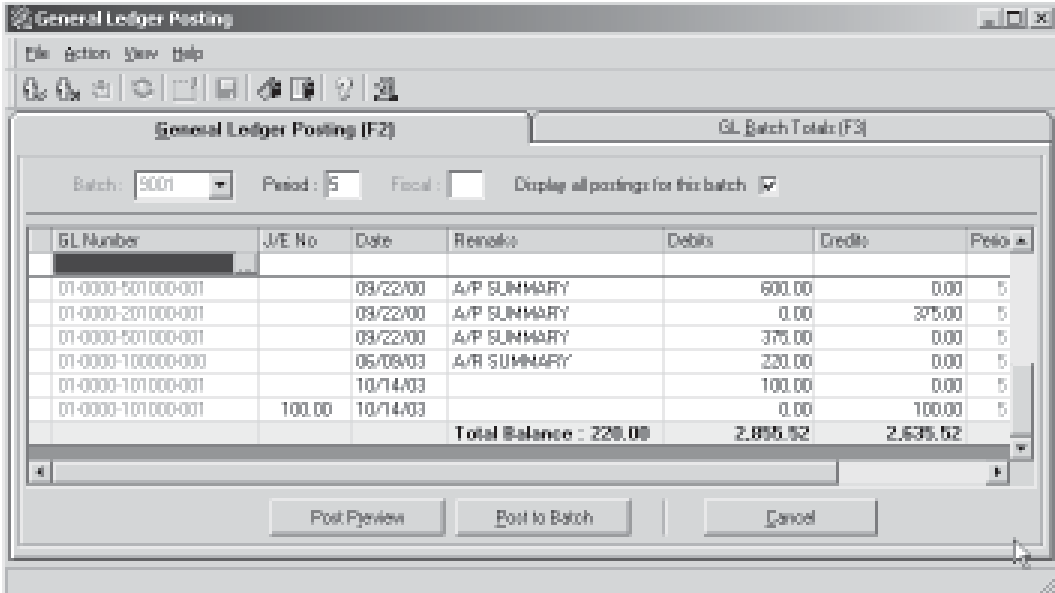
When you manually post transactions or automatically release batches from applications, the information is stored in the G/L batches. For example, if you release the batches from Accounts Payable, the information is stored in G/L batch number 9001.

Accounts Receivable, Order Entry, Payroll, and Accounts Payable are online applications. An online application immediately updates its master files with any financial transactions. When the master files are updated, the information is also stored in batch files (temporary files used to store information). The batch files from these applications can be used to run reports and to release the information to general ledger.

When you release the batches from the online applications, you can have the transactions automatically released to G/L batches, or you can manually post the transactions in the General Ledger Posting window, shown in Figure 1.

Note: To have the released batches automatically flow to the G/L batches, you must specify Y in the Auto Post field in the (L2) G/L Master Numbers screen. If you specify N in this field, you must manually post the information in the General Ledger Posting window.

Figure 1:
The General
Ledger Posting
Window



Accounting Concepts in the Ensite Pro World

To update the G/L application, you must release the G/L batches. You release these batches with the G/L Batch Report. You can release all or some of the batches in a batch file at one time. If all of the batches in a batch file are released, the batch file is automatically deleted. When new postings are made, the batch file is recreated.

When the G/L batches are released, the information is cleared from each batch and stored in the G/L master file (G/L MASTER). This information is also used to update the running account balances stored in the chart of accounts file (CHARTFILE).

Understanding Locations

When setting up the chart of accounts, first determine how many general ledger locations you need. Locations can be either inventory locations (pulling locations) or G/L locations (profit centers).

Note: If you have only one profit center and one inventory location, you do not need to set up locations. Your assets, liabilities, and sales are automatically tracked in location 1.

In Ensite Pro, you use G/L locations to define profit centers. A profit center is its own entity or individual business. You have separate accounts receivable, bank accounts, and so forth for each profit center. A profit center may be, but is not necessarily, a physically separate location. You may have a main warehouse with a commercial or retail branch across town. Typically these two physically separate parts of your business would be treated as two G/L locations. However, you may have one main warehouse that houses four parts of your business. In this case, you could treat the facility as one G/L location or as four.

To determine how to define your G/L locations, consider what you need to know about your business. Do you need a separate balance sheet of accounts (assets and liabilities) for each profit center, or do you simply want to know the profitability (sales, cost of goods sold, and expenses) of the different parts of your business? If you need a separate balance sheet of accounts, define separate G/L locations. To track the profitability of different parts of your business, define departments.

Note: If you define departments to track profit and loss for different parts of your business, create a custom chart of accounts before going live on general ledger. Customizing your chart of accounts requires a thorough knowledge of the accounting functions in Ensite Pro; you can learn to do this yourself, or hire DDMS to do it for you.

Next, consider how your company is set up. Here are two examples:

- One company, with four parts: office supplies, contract furniture, office machines, and printing. You need only one G/L location. To track the different parts, you create four departments. The number of inventory locations you have depends on the number of physical locations you have. If you have one warehouse that services all four parts, for example, you need only one inventory location.
- Two office supply businesses in different cities—each business has its own building. In this case, you create a separate G/L location for each of these businesses. Because each business has a single building, each one has a single inventory location.

Note: When there is one inventory location for each G/L location, as in the second example, you do not need to customize your chart of accounts. However, if you do the bookkeeping for both businesses at a single location, it is more complex than for a single G/L location. Suppose you do accounts receivable, accounts payable, and payroll for both businesses at a single location. For example, the A/R Trial Balance Report, which you print daily, has separate postings for each G/L location. In addition, when you are preparing bank deposits, or looking for cash-in-bank figures, you must find the figures for each G/L location and add them together.

About Location-Specific Information

Four types of information in the Item window tabs and dialog boxes can be set differently for each location: pricing, column pricing, inventory usage and hazard forms. This information is location-specific. The inventory usage can show different information for each inventory location. The pricing, column pricing and hazard forms information can be set differently for each G/L location. For example, you may have different pricing strategies for an item when you sell it in your retail store than when you sell it commercially. You can specify retail pricing for G/L location 1, for example, and commercial pricing for G/L location 2.

Note: To use the same pricing for each location, specify Y in the Default to Loc 1 for I-COLUMNS and Default to Loc 1 for I-PRICE field in the (LE1) Inventory Parameters continuation screen. When you specify Y in these two fields, the pricing information for location 1 is used for all locations. This avoids setting duplicate pricing information for every location.

The remaining information about the item, such as the item number, company, vendor, and selling unit of measure, is not location-specific and thus is available to all locations.

Setting Up Locations

You set up G/L locations by terminal. After specifying as many G/L locations as necessary, you can define your inventory locations. You do this by specifying an inventory location for each G/L location in the (LE1) screen. Specify the G/L location in the G/L Location field. Then specify the inventory location for this G/L location in the Inventory Pulling Location field. The inventory location you specify becomes the default inventory location for the specified G/L location.

Each time the G/L location is entered in a box or screen, the Inventory Pulling Location field is checked for the inventory location.

Tracking with Locations

Setting up separate profit centers lets you create separate financial statements.

Ensite Pro uses a complete set of General Ledger account numbers to track the information. Every G/L account is identified by its own unique, seven-digit account number in the form xx-xxx-xx. These numbers consist of four parts: the G/L location, the book, the major, and the minor. The first two digits indicate the profit center, the middle three digits indicate the book and the major, and the last two digits indicate the minor number (inventory department).

Note: A complete set of G/L account numbers for location 01 is provided. Refer to the heading **Default Chart of Accounts**.

If you define more than one G/L location, the information for each location is broken down according to book (assets, liabilities, and so forth). These categories are all handled separately, and flow automatically to your balance sheet of accounts.

Note: There are two exceptions to this: inventory value and cost of goods sold. You obtain these figures by printing reports. Depending on how you set up Ensite Pro, these figures may flow to general ledger, or you may have to post them yourself.

If you set up separate G/L locations, you can print specific reports for evaluating each location. You can also set different parameters for each G/L location, if needed.

Parameters for your terminal's location are searched first. If there are none, the parameters for location 1 are used. Suppose you have three G/L locations. First, set parameters for G/L location 1. Unless you set different parameters for G/L locations 2 and 3, they automatically use the parameters for G/L location 1. If G/L location 2 needs different parameters in some screens, for example, you can set different parameters for G/L location 2 in each of the appropriate parameter screens.

The flow of information begins when you place an order in the Order Entry window.

The G/L location and inventory location are set for the life of the order. These locations act as a flag or marker as the order flows through the system. Orders are separated by location, and a separate balance sheet of accounts is automatically kept for each location. The G/L location flag controls to which profit center the balance sheet of accounts posts. The inventory flag controls how items are allocated to customer orders, purchase orders, and on-hand quantities.

However, to tie the inventory items to the appropriate G/L minor number, you must set up inventory department numbers.

About Posting G/L Transactions

Transactions are posted to G/L in the General Ledger Posting window. You can automatically post the financial transactions if the Auto Post feature in the (L2) screen is set to Y. Even if you do post automatically, there may be times you need to manually change or post a transaction in the General Ledger Posting window.

Two types of entries are made in the General Ledger Posting window; you can add daily entries or you can post recurring G/L entries to permanent batches.

Posting to a daily batch is a simple process. The posting is automatically sent to the GL-BATCH file and is released when you release batches with the G/L Batch Report. When you have recurring entries that are posted periodically, post them to permanent batches.


Posting to Permanent Batches

Most companies have expenditures or expenses that span more than one accounting period and must be posted periodically. For example, prepaid insurance or prepaid rent. The part of the rent or insurance that benefits the current period is treated as an expense. Often the expenses are related to long-term, intangible assets such as depreciation, amortization, and so forth. Post these to a permanent batch.

For example, you purchased office equipment with a life of five years. At the end of this time, you have determined that the cost of the office equipment is completely depreciated. You have estimated that this asset decreases in value by \$84 a month. This monthly amount is posted to a permanent batch.

When you post to a permanent batch, the first two digits of the batch number must be 88. The last two digits can be any number from 01 to 99.

Notes: If you have a particular account that you must post to on a periodic basis, but the amount changes from month to month, you can still use permanent batches. Before you release the permanent batch, you simply go to the General Ledger Posting window and change the amount

in the permanent batch. If you accidentally post the wrong amount in a permanent batch, you can reverse this amount by clicking  to reverse a permanent batch.

Releasing Permanent Batches

You release permanent batches in the same way you release daily batches. You run the (W) G/L Batch Report and specify Y in the Release field. The only exception is: do not release these batches by specifying a range of batches. DDMS recommends that you release each permanent batch, one at a time, to the appropriate period.

Understanding the A/P General Ledger Detail Feature

You can view A/P general ledger invoice detail in the General Ledger Posting window. You can view invoice information including the invoice date, the vendor's name, the total debits and credits, the batch number, and the business period to which the invoice was posted.

You can view current A/P information from the AP-MASTER file or view any journalized A/P information. This includes information from your current, previous, and even future fiscal years:

- Current fiscal year - To view A/P detail, you must be able to view current fiscal year information.
- Previous fiscal year - There may be occasions when you must pay a bill in December for a January expense. To view postings you made in a previous year, you must set up the prior year's journal file.
- Future fiscal year - There are expenses that you enter in December but don't pay until January, February, or even March. They remain in the AP-MASTER file until they are paid and purged. Since the year in which they were purged is not the year in which you entered them as an expense, you must also have a future year's fiscal journal.

These three journals allow you to see all the A/P detail available. As you view detail, you are notified of any discrepancies in your A/P files so you can correct them.

Note: Parameters for setting these three A/P journal file names are in the (LJ1) General Ledger Archive Parameters screen.

To make it easy for you to correct fiscal year errors, the General Ledger Posting window lets you change the fiscal year to which the invoice was posted.

This feature lets you view all your A/P entries line by line and make any necessary corrections to the fiscal year. Since the GL-MASTER file only contains A/P summary information, you can make fiscal year changes without affecting your GL-MASTER file.

The (W) screen lets you print the A/P general ledger invoice detail in the A/P G/L Summary Report. This report combines both AP-MASTER and JOUR-AP file information. At year's end, you may have to print as many as four copies of the A/P G/L Summary Report. This report eliminates the need to print separate copies for the AP-MASTER and JOUR-AP files and notifies you of any discrepancies in your payables, so you can make corrections.

Understanding the G/L Allocation Feature

The G/L Allocation feature reduces the time you spend entering information into the system each month. It lets you allocate an expense from one account and redistribute the expense to different accounts using amounts based on percentages. If you spread company expenses between departments such as utility, payroll, insurance, or vehicle expenses, this feature can greatly reduce the time you spend calculating the amount of each department's expenses. Instead of using a calculator and a spreadsheet to determine the amount, you can simply run the program, let the system calculate the percentage amount, and post the information to G/L. In addition, if you use the master expense account to pay expenses on behalf of the entire company, you can also allocate a portion of the expense back to the master account, as well as to the different departments within the company. Once you enter the account information, there's no need to re-enter it. It remains in the system, so you can run the program consistently every month.

Before you begin using the G/L Allocation feature, you should have an understanding of the steps the system takes to post the account information to general ledger. Allocation journal entries fall into four basic categories: fixed dollar allocations, fixed percentage allocations, total of all accounts allocations, and multiple profit center allocations.

A fixed dollar allocation entry takes a set amount from one account and redistributes it to different accounts. Because the dollar amount allocated remains the same, this redistribution can be performed currently using 88 series batch entries. The three remaining categories use fixed percentages and a total of all accounts method to determine the amount to be allocated. In order to post these types of allocations, you should use the general ledger allocation feature. Each of the three remaining allocations are discussed below.

Note: This handout assumes that you are using — or are familiar with — intercompany accounts. If you have questions about intercompany accounts and using A/R and expense accounts for intercompany account transactions, you should discuss these matters with your accountant.

Fixed Percentage Allocations

A fixed percentage allocation entry uses a set percentage to redistribute the amount from one account to different accounts. While the percentage is fixed, the amount to be allocated each month varies. Examples of fixed percentage allocations include building expenses. When you make a utility payment, you enter the information in accounts payable and post it to an administration account.

Suppose a company wants to allocate a utility expense using the square footage of each department. If the building contains a total of 2000 square feet (SF), and the company has five departments with the following square footage each:

- Accounting 200 SF (square feet)
- Retail 600 SF (square feet)
- Warehouse 500 SF (square feet)
- Sales 300 SF (square feet)
- Administration 400 SF (square feet)

If the current monthly expense for electricity is \$800.00, a typical fixed percentage allocation would appear as follows:

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
01-611-21	Utilities		\$800.00
01-620-01	Accounting Utilities	\$ 80.00 (200 SF , 2000 SF) = 10% x \$800.00	
01-620-02	Retail Utilities	\$ 240.00 (600 SF , 2000 SF) = 30% x \$800.00	
01-620-03	Warehouse Utilities	\$ 200.00 (500 SF , 2000 SF) = 25% x \$800.00	
01-620-04	Sales Utilities	\$ 120.00 (300 SF , 2000 SF) = 15% x \$800.00	
01-620-05	Administrative Utilities	\$ 160.00 (400 SF , 2000 SF) = 20% x \$800.00	

The same accounting entry in T-account format would be:

Debits		Credits	
01-620-01	80.00	01-611-21	80.00
01-620-02	240.00		
01-620-03	200.00		
01-620-04	120.00		
01-620-05	160.00		

In a fixed percentage allocation, the utility expense changes from month-to-month based on the building's usage. Because each department's square footage does not change, the percentage allocated to each account remains fixed over time.

Total of All Accounts Allocations

This method is similar to a fixed percentage allocation. However, it varies in the way that the percentage is calculated. In a fixed percentage allocation, you can calculate the percentage based on a known variable such as a department's square footage. The percentage can be fixed because the variable remains constant over a period of time. In the Total of All Accounts method, you use the total balance in your general ledger accounts to let the system calculate the percentage amount for you.

An example of a total of all accounts allocation entry would be payroll taxes expenses. Payroll varies from month-to-month based on the hours worked, incentive pay, overtime pay, and so forth. By totaling all the accounts together, you can let the system determine how much each individual account owes toward the payroll taxes expense.

When you make a payroll tax payment, you enter the information in accounts payable and post it to an administration account. One way to allocate this tax expense to each department is to base it on each department's dollar amount of payroll. As payroll expenses change from month-to-month, the percentage allocation owed by each department also varies as a percentage of the new month's total.

Accounting Concepts in the Ensite Pro World

If one month's payroll totaled \$11,000, the department related expense could look as follows:

<u>Department</u>		<u>Calculation</u>	<u>Resulting Percentage</u>
Accounting Payroll	\$1000.00	$(\$1000.00 \div \$11000.00)$	9.1%
Retail Payroll	\$3000.00	$(\$3000.00 \div \$11000.00)$	27.3%
Administrative Payroll	\$2000.00	$(\$2000.00 \div \$11000.00)$	18.2%
Warehouse Payroll	\$2500.00	$(\$2500.00 \div \$11000.00)$	22.7%
Sales Payroll	\$2500.00	$(\$2500.00 \div \$11000.00)$	22.7%

If payroll taxes totaled \$1200.00 for the month, a typical journal entry allocation would appear as follows:

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
01-601-55	Administrative Payroll Taxes		\$1200.00 (100%)
01-601-61	Accounting Payroll Taxes	\$109.20	$(9.1\% \times \$1200.00)$
01-601-62	Retail Payroll Taxes	\$327.60	$(27.3\% \times \$1200.00)$
01-601-63	Warehouse Payroll Taxes	\$272.40	$(22.7\% \times \$1200.00)$
01-601-64	Sales Payroll Taxes	\$272.40	$(22.7\% \times \$1200.00)$
01-601-55	Administrative Payroll Taxes	\$218.40	$(18.2\% \times \$1200.00)$

The same accounting entry in T-account format would be:

Debits		Credits	
01-601-61	109.20	01-601-55	1200.00
01-601-62	327.60		
01-601-63	272.40		
01-601-64	272.40		
01-601-55	218.40		

In a total of all accounts percentage allocation, the payroll taxes change from month-to-month based on the number of people in the department, wage increases, overtime pay, and so forth. However, while the percentage allocated to each department may change, the accounts you post the allocation to remain the same.

Multiple Profit Center Allocations

You can use this method when you have multiple profit centers. When a company has separate profit centers, each one usually has its own set of accounts. However, to reduce the number of A/P checks, one profit center may be responsible for paying the bills incurred by all the profit centers in the company.

In order to have balanced entries, this method uses contra accounts to offset each profit center's intercompany accounts. Contra accounts are intercompany accounts that the system uses to balance the entries between the various profit centers. When you reallocate amounts from one profit center to another, you must set up contra accounts for all of the various profit centers involved in the allocation.

Suppose profit center 1 pays the utility bill for profit centers 2, 3, 4, and 5. In order for the system to correctly debit profit center 1 for the expense, profit center 1 must have a contra account number set up for all of the profit centers for which it pays the bill. In the following example, profit center 1 has five separate contra accounts (one for each profit center) 01-202-02, 01-202-03, 01-202-04, 01-202-05. Likewise, the individual profit centers 2, 3, 4, and 5 must also have a contra account set up at their site. In this example, profit center 2 would have a contra account number of 02-202-02; profit center 3, 03-202-03; profit center 4, 04-202-04; and profit center 5, 05-202-05.

While the first and last two numbers change to match the profit center's location, the book and the major (the middle three numbers) exactly match the contra account number used by profit center 1. The system uses the contra account's book and the major numbers to correctly balance the accounts between the separate profit centers. By setting up these contra accounts, each individual profit center's journal entries is balanced.

Suppose profit center 1 pays the utility bill for the entire company and this month's bill is \$800.00. This is an expense, or a debit. The secondary profit centers, 2, 3, 4, and 5 are allocated their portion of the bill based on the number of square feet they have at their site.

Using the utility example from the fixed percentage allocation entry and substituting profit centers for each department, the accounting entry would appear as:

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
01-611-21	Profit Center #1 Utilities		\$640.00
01-202-02	Inter-company #2	\$ 80.00	
01-202-03	Inter-company #3	\$ 240.00	
01-202-04	Inter-company #4	\$ 200.00	
01-202-05	Inter-company #5	\$ 120.00	

Accounting Concepts in the Ensite Pro World

02-611-21	Profit Center #2 Utilities	\$ 80.00	(200 SF , 2000SF) = 10% x \$800.00
02-202-02	Inter-company #1		\$80.00
03-611-21	Profit Center #3 Utilities	\$ 240.00	(600 SF , 2000SF) = 30% x \$800.00
03-202-03	Inter-company #1		\$240.00
04-611-21	Profit Center #4 Utilities	\$ 200.00	(500 SF , 2000SF) = 25% x \$800.00
04-202-04	Inter-company #1		\$200.00
05-611-21	Profit Center #5 Utilities	\$ 120.00	(300 SF , 2000SF) = 15% x \$800.00
05-202-05	Inter-company #1		\$120.00

For this transaction, when you post the invoice for profit center 1 in the (D) screen, the T account entry would be:

Profit Center #1: Posting to account number 01-201-01 and using 01-611-21 as the reverse general ledger number

01-201-01	01-611-21
+	+
800	800

In order to be debited for the expense, you must set up contra account numbers at the main profit center. Using 01-611-21 as the master account number, the T account entry would appear as:

Profit Center #1: Removing the total amount that each profit center owes toward the expense from account number 01-611-21. From the original \$800, this leaves \$160 in this account for profit center 1's portion of the utility expense.

01-611-21	01-202-02	01-202-03
+	+	+
640	80	240
	01-202-04	01-202-05
	+	+
	200	120

Profit Center #1: The contra accounts set up at profit center 1 with the amount debited for each secondary profit center's expense.

You must also set up contra account numbers at the secondary profit centers. The system uses the contra account numbers to debit the profit center who paid the expense on their behalf.

Profit Center #2:

Crediting the contra account and debiting the utility expense account.

02-202-02 + - ----- 80	02-611-21 + - ----- 80	03-202-03 + - ----- 240	03-611-21 + - ----- 240
-----------------------------------	-----------------------------------	------------------------------------	------------------------------------

Profit Center #3:

Crediting the contra account and debiting the utility expense account.

Profit Center #4:

Crediting the contra account and debiting the utility expense account.

04-202-04 + - ----- 200	04-611-21 + - ----- 200	05-202-03 + - ----- 120	05-611-21 + - ----- 120
------------------------------------	------------------------------------	------------------------------------	------------------------------------

Profit Center #5:

Crediting the contra account and debiting the utility expense account.

The above examples illustrate that each profit center's journal entries are balanced. The accounts, if totaled together, would equal zero.

When you post multiple profit center allocation entries, you can use either a fixed percentage or use the total of accounts method to let the system calculate the percentage for you.

When you prepare consolidated financial statements, neither the receivables or payables appear because, from the viewpoint of the company, neither the assets nor the liabilities exist. In other words, it does not make sense for a company to owe money to itself. These intercompany transactions are eliminated to prevent double counting of revenues and expenses.

About Viewing G/L Information in the President's Screens

In the President's screens, you can view and monitor the totals for your business. These totals are based on fiscal year totals and include a complete breakdown of all accounts receivable, accounts payable, bank totals, and sales totals.

From the President's screens, you can easily monitor your company's cash flow. You can view totals for the year-to-date, or for a particular day, business period, or quarter. You can also print a copy of the screen you are viewing.

Except for the (PDC) President Sales Totals screen, which is updated at day-end, fields in the President's screens are automatically updated as daily procedures are performed.

When updating the President's screens, the business period specified in the Current Period field in the (L2) G/L Master Numbers screen is used.

To view information in the President's Screens, go to the General Ledger Main Menu and double-click the President's Screens Icon. The (PD) President's Menu screen opens.

In the (PD) President's Menu screen, you can view totals in the following screens:

- (PDA) President's A/R Screen
- (PDB) President's A/P Screen
- (PDC) President Sales Totals Screen
- (PDD) President Bank Totals Screen.

Understanding How Deposits Affect General Ledger

The following is an example of how deposits are posted to general ledger when entered, applied to the invoice, voided or forfeited. When voiding a deposit, it is assumed that the credit will be returned to the customer either as cash or a credit to the customer's account. Therefore, when you void a deposit, a credit is placed on the customer's account and the dealer must adjust it accordingly. If the deposit is forfeited, it is assumed the money will not be returned to the customer. It is placed into a Forfeit Deposits account listed in the (L21) Parameters screen for accounting purposes.

Note: The cash and A/R accounts are found in the (L2) screen. The Customer Deposits and Forfeit Deposits accounts are found in the (L21) screen. You must set up these accounts in the Chart of Accounts and in these parameter screens before you can enter deposit amounts.

When you Enter a Deposit:

Debit=Cash Account

Credit=Customer Deposits Account (L21)

When the Deposit is Applied:

Debit=Customer Deposit Account

Credit= Accounts Receivable Account (The amount is applied to the invoice, leaving a balance due on the customer's account.)

Note: If the Auto Apply option is set to automatically apply deposits, this occurs when the ticket is billed.

If the Deposit is Voided and a Credit or Cash is Returned to the Customer:

Debit=Customer Deposits

Credit= Accounts Receivable Account

A ticket will be added to the customer's account with the invoice number specified in the A/R Deposit Void dialog box. (The default is 2-0). The dealer must adjust it from A/R depending on if the customer is receiving any money back.

If the Deposit is Forfeited, the Customer Does Not Receive the

Money Back:

Debit = Customer Deposits Account

Credit = Forfeit Deposits Account (L21)

About General Ledger Parameters

General Ledger parameters determine the default accounts used for your accounting functions, set up the standard chart of accounts, and govern how general ledger procedures are handled. You also use these parameters to assign passwords to general ledger procedures. This lets you control who can utilize the different functions in your general ledger.

Preset parameters are provided for location 1. This means that even if you make no changes to the parameters, you can use the system. However, you may determine that one or more of the preset parameters needs to be changed to best suit the needs of your business, or that you need to set up additional locations.

Before you begin using general ledger, view the preset parameters in the following screens: (L2) G/L Master Numbers screen, (LJ) General Ledger Parameters screen, and (LJ1) General Ledger Archive Parameters screen.

The general ledger parameters in the (L2) screen determine the default accounts used for accounting functions. These account numbers are used for system-generated postings and the defaults for manual postings.

The preset options in the (L2) screen are set up for the default chart of accounts that is included with Ensite Pro. If you modify or replace the chart of accounts, you must change the parameters in this screen accordingly for your G/L application to function properly. You also set the default business period, the auto-posting option, and the default fiscal year in the (L2) screen.

The parameters in the (LJ) screen govern how general ledger procedures are handled.

The parameters in the (LJ1) screen let you specify the previous year's file names. As part of the year-end process, you must rename the previous year's CHARTFILE, BUDGETFILE, and GL-MASTER files. However, to post or inquire on a previous fiscal year, you must designate where this information is stored or archived by entering previous year's file names.

There are also graphical parameters in the Parameters Editor window. In the General Ledger parameters, you set parameters for responsibility centers, G/L master numbers, and G/L departments in the Ensite Pro General Ledger Parameters. General Ledger General Configuration parameters let you set Auto Post and various other G/L parameters.

Note: Some of these features are not included in all software packages and may require authorization. For more information, contact ECI² sales.

About the G/L Drill Down Feature

You can use the General Ledger History window to search for and view detailed general ledger postings. (This feature is not included in all software packages and may require authorization. For more information, contact ECI² sales.)

The drill-down option makes it easy to access any posting detail. The system stores your posting details in a new file, and the G/L History Window gives you fast, flexible access to all of it. Start at the broadest levels, and drill down in seconds to the smallest detail on an individual invoice. Suppose your advertising account is way over budget for the last period, and you need to find out why. You can retrieve a list of the invoices posted to that account with a few clicks - and if you find an unusual invoice, double-click it to see the complete details for that invoice in A/P.

From the General Ledger History window, select the level of search that you want to use. Then, you can set limits to find the postings that you want to view. You can also limit by sources: A/R, A/P, Journal Entry, Machines, and Payroll.

In this window, you can also export this information to a file, preview this information before printing, change the grid settings, save the limits that you set and load saved limits.

Please note if you have previously been using general ledger and have recently purchased this option, you will need to release batches before you can view detailed postings.

Understanding General Ledger Files

The general ledger application uses a number of files to maintain G/L information. Becoming familiar with these files can help you prevent errors and troubleshoot any errors that may occur. Each file is listed below, along with the function it serves.

BUDGETFILE Contains budget figures from the Chart of Accounts Master window.

CHARTFILE	Contains the chart of accounts, which contains the G/L account numbers. This file also stores account information for each chart of accounts such as budgeted amounts, last year's balance, and this year's balance. This information is displayed in the Chart of Accounts Master window.
GLD-BATCH	Associated with the GL-BATCH file and GL Drill Downs. This file contains all batch posting detail.
GLD-MASTER	Associated with the GL-BATCH file and GL Drill Downs. This file contains all batch posting detail.
GL-B-INDEX	Links the account number with the batch number which allows for quick retrieval of records by batch number.
GL-J-INDEX	Links the account number with the journal entry number which allows for quick retrieval of records by journal entry number.
GL-BATCH	Temporary file that the system recreates each time a batch is released from another application or an entry is posted in the General Ledger Posting window. It stores all the information until this batch is released to the general ledger master file.
GL-MASTER	General Ledger master file. This file contains summary information on all financial transactions that have been released to general ledger. This information is displayed in the General Ledger Posting window.
GL-SPECIAL	Contains all the special lines of text that you have added to a journal entry in the General Ledger Posting window.
PARAMETERS	Stores all the system parameters.

Chart of Accounts

In the Chart of Accounts Master window, you can set up your general ledger chart of accounts or make changes to current chart of accounts. See Figure 2. From this window, you can also access Chart of Accounts History, G/L Posting History, Special Functions, and Journal Allocations.

In the Chart of Accounts Special dialog box, you can select accounts to change, copy, delete, reset totals, transfer, or clear balances.

Understanding the Chart of Accounts

An account is the basic unit of storage for information in an accounting system. An accounting system has separate accounts for assets, liabilities, and so forth. To find and identify accounts easily, the accounts are numbered. A list of these numbers, with the corresponding descriptions, is called a chart of accounts.

Accounting Concepts in the Ensite Pro World

A standard chart of accounts is provided for location 1 when you receive Ensite Pro. The accounts you use depend on the needs of your business. However, this standard chart of accounts provides accounts that are common to most businesses, and you may be able to use it with little or no modification. The Default Chart of Accounts is shown later in this chapter.

Print a copy of the provided chart of accounts, examine its structure and compare it to your financial statements (balance sheets and profit and loss statements). The chart of accounts has gaps in the sequence of numbers. These gaps allow you to add new accounts if you need them. You can also add new locations, change the account descriptions, or delete account numbers you do not need.

If you decide to design your own chart of accounts, be sure to organize the account numbers in the order you want them to appear on financial statements. Also, be sure you have all the appropriate major and book summaries for each minor account. This makes it easier to develop customized financial statements.

**Figure 2:
The Chart of
Accounts
Master Window**

Period	Budgeted	This Year	Last Year
0	Balances Forward	100.00	0.00
1	0.00	3,524.80	0.00
2	0.00	0.00	0.00
3	0.00	0.00	0.00
4	0.00	0.00	0.00
5	0.00	0.00	0.00
6	0.00	0.00	0.00
7	0.00	0.00	0.00
8	0.00	0.00	0.00
9	0.00	0.00	0.00
10	0.00	625.76	0.00
11	0.00	0.00	0.00
12	0.00	0.00	0.00
13	0.00	0.00	0.00
	0.00	4250.56	0.00

Note: Before you go live and begin posting to general ledger, DDMS recommends that you make a copy of your chart of accounts and save it to location 99. If you add a location in the future, you can copy this unused chart of accounts to the new location.

Understanding the Structure of Account Numbers

To use the G/L application and to customize or set up your own chart of accounts, you must be familiar with the structure of account numbers. The G/L account numbers supplied with your system follow a standard format.

Every G/L account is identified by its own unique, seven-digit account number in the form XX-XXX-XX. These numbers consist of four parts — the location, the book, the major, and the minor.

Each one of these parts defines something different about the G/L account.

Location (XX-xxx-xx)

The first two digits of the account number represent the location or profit center.

For example, the first two digits in the following account number show that this account is for location 1:

01-XXX-XX

Book (xx-Xxx-xx)

The first number of the middle three digits indicates the book. A book represents an accounting category. For example, in the provided chart of accounts, the following account number is for the accounting category Assets:

01-1XX-XX

Major (xx-xXX-xx)

The last two numbers of the three middle digits indicate the major. These numbers represent an account within a book.

For example, the following account number is the major account Cash within the Assets book.

01-101-XX

Accounting Concepts in the Ensite Pro World

Following is a list of some of the major accounts in the ASSETS book (xx-100-xx) in the provided chart of accounts.

<u>Major</u>	<u>Account Number</u>
Cash	xx-101-xx
Accounts Receivable	xx-102-xx
Notes Receivable	xx-103-xx
Inventory	xx-104-xx

For a full list of accounts provided with your system, refer to the heading **Default Chart of Accounts**.

Minor (xx-xxx-XX)

The last two digits of the account number represent the minor. Minor accounts are the accounts to which actual amounts are posted.

For example, the following account number is the minor account Cash In Bank within the major account Cash and the book account Assets:

01-101-01

Following is a list of the minor accounts for the major Cash account (xx-101-XX) included in the chart of accounts that is provided with your system.

<u>Group</u>	<u>Account Number</u>
Cash in Bank	xx-101-01
Cash in Bank	xx-101-05
Cash in Bank	xx-101-06
Cash in Bank	xx-101-07
Cash in Bank-Money Market	xx-101-10
Cash on Hand-in Register	xx-101-15
Cash on Hand-Petty	xx-101-20

Using Fifteen-Digit Account Numbers

You can enter a 15-digit general ledger number in the Chart of Accounts Master window. The first two digits are location; the next four digits identify the cost or responsibility center; the next six digits specify the major account number; and the final three digits specify the minor account number. (To activate this feature, you must first authorize G/L Xtensions.)

You set up fifteen-digit account numbers in General Ledger Parameters. Use the G/L Master Numbers text boxes to enter general ledger master numbers for A/P, A/R, Cash, Cost, Credit Cards, Deposit, Payroll, Sales, and Taxes. Any master account numbers entered here override the G/L master numbers set in the (L2) G/L Master Numbers screen.

About G/L Categories and Sub-Categories

You set up categories in the Chart of Accounts window. Categories and sub-categories are a new feature for chart of accounts. If you are a previous DDMS text-based user, you will need to assign categories to all of your accounts. A category must be assigned for your account to print. These categories are pre-defined in your system. You can also assign sub-categories to your chart of accounts. These sub-categories are pre-defined in your system and are based on the category that you selected. For example, if we selected Current Assets as the category, only sub-categories of Current Assets are listed. After you select your account, use the drop down arrow in the category box to assign a pre-defined category.

You can also edit categories and sub-categories. From the Chart of Accounts Master window, click View then select Categories. The Category/Sub Category dialog box opens. You can edit category and sub-category descriptions in this dialog box. You can search by category, sub-category, or by description. Once you select the category or sub-category to edit, highlight the description you want to change and type over the text.

Summary Accounts

Summary accounts are special accounts that calculate totals within general ledger.

There are three types of summary accounts:

- Book (for each book account)
- Major (for each major account)
- Summary accounts for all locations.

These accounts are used to show account balances when you inquire or request reports.

Book summary accounts have the digits 00 in both the major and minor positions. For example, the book summary account for the book, Assets, in the default chart of accounts is 01-100-00.

Major summary accounts have the digits 00 as the minor (the last two digits of the account number). For example, the major summary account for Cash in the default chart of accounts is 01-101-00.

Accounting Concepts in the Ensite Pro World

Summary accounts for all locations have the digits 00 as the location number (the first two digits of the account number). If you have more than one location, create a summary chart of accounts for all locations. Each account in a summary chart of accounts contains the grand totals of all general ledger locations. For example, the summary cash account 00-101-00 contains the total of this major cash account for all locations.

Notes: To create a summary chart of accounts, copy your chart of accounts to location 00.

No postings can be made to summary accounts. These accounts are updated automatically.

Default Chart of Accounts

01-100-00 ASSETS
 01-101-00 CASH
 01-101-01 CASH IN BANK
 01-101-05 CASH IN BANK
 01-101-06 CASH IN BANK
 01-101-07 CASH IN BANK
 01-101-10 CASH IN BANK MONEY MARKET
 01-101-15 CASH ON HAND IN REGISTER
 01-101-20 CASH ON HAND PETTY
 01-102-00 ACCOUNTS RECEIVABLE
 01-102-01 ACCOUNTS RECEIVABLE TRADE
 01-102-05 ALLOWANCE FOR BAD DEBT
 01-102-10 ACCOUNTS RECEIVABLE EMPLOYEE
 01-102-20 ACCOUNTS RECEIVABLE OTHER
 01-103-00 NOTES RECEIVABLE CURRENT PORTI
 01-103-01 NOTES RECEIVABLE CURRENT PORTI
 01-104-00 INVENTORY
 01-104-01 INVENTORY-DEPT 1
 01-104-02 INVENTORY-DEPT 2
 01-104-03 INVENTORY-DEPT 3
 01-104-04 INVENTORY-DEPT 4
 01-104-05 INVENTORY-DEPT 5
 01-104-06 INVENTORY-DEPT 6
 01-104-07 INVENTORY-DEPT 7
 01-104-08 INVENTORY-DEPT 8
 01-104-09 INVENTORY-DEPT 9
 01-104-10 INVENTORY-DEPT 10 (U-Z)
 01-104-11 INVENTORY-DEPT A
 01-104-12 INVENTORY-DEPT B
 01-104-13 INVENTORY-DEPT C
 01-104-14 INVENTORY-DEPT D
 01-104-15 INVENTORY-DEPT E
 01-104-16 INVENTORY-DEPT F
 01-104-17 INVENTORY-DEPT G
 01-104-18 INVENTORY-DEPT H
 01-104-19 INVENTORY-DEPT I
 01-104-20 INVENTORY-DEPT J
 01-104-21 INVENTORY-DEPT K
 01-104-22 INVENTORY-DEPT L
 01-104-23 INVENTORY-DEPT M
 01-104-24 INVENTORY-DEPT N
 01-104-25 INVENTORY-DEPT O
 01-104-26 INVENTORY-DEPT P
 01-104-27 INVENTORY-DEPT Q
 01-104-28 INVENTORY-DEPT R
 01-104-29 INVENTORY-DEPT S
 01-104-30 INVENTORY-DEPT T

Accounting Concepts in the Ensite Pro World

- 01-125-00 OTHER CURRENT ASSETS
 - 01-125-01 OTHER CURRENT ASSETS
- 01-140-00 LAND
 - 01-140-01 LAND
- 01-145-00 BUILDINGS
 - 01-145-01 BUILDINGS
 - 01-145-02 ACCUM. DEPRECIATION BUILDINGS
- 01-155-00 AUTOMOBILES AND TRUCKS
 - 01-155-01 AUTO # 1
 - 01-155-05 AUTO # 2
 - 01-155-10 AUTO # 3
 - 01-155-51 ACCUM DEPRECIATION AUTO # 1
 - 01-155-55 ACCUM DEPRECIATION AUTO # 2
 - 01-155-60 ACCUM DEPRECIATION AUTO # 3
- 01-160-00 FURNITURE AND FIXTURES
 - 01-160-01 FURNITURE AND FIXTURES
 - 01-160-51 ACCUM DEPR FURNITURE AND FIX
- 01-165-00 COMPUTER EQUIPMENT
 - 01-165-01 COMPUTER EQUIPMENT
 - 01-165-51 ACCUM DEPR COMPUTER EQUIP
- 01-170-00 LEASEHOLD IMPROVEMENTS
 - 01-170-01 LEASEHOLD IMPROVEMENTS
 - 01-170-51 ACCUM AMORT LEASE IMPROVE
- 01-175-00 OFFICE EQUIPMENT & FURNITURE
 - 01-175-01 OFFICE EQUIPMENT AND FURNITURE
 - 01-175-60 ACCUM DEPR OFFICE EQUIPMENT
- 01-180-00 OTHER ASSETS
 - 01-180-01 PREPAID PENSION PLAN
 - 01-180-10 ORGANIZATION EXPENSES
 - 01-180-20 OFFICERS INSURANCE PLAN
 - 01-180-30 DEPOSITS
 - 01-180-50 OTHER ASSETS
- 01-185-00 INVESTMENTS
 - 01-185-01 INVESTMENTS
- 01-190-00 PREPAID ASSETS
 - 01-190-01 PREPAID STATE INCOME TAXES
 - 01-190-02 PREPAID FEDERAL INCOME TAXES
 - 01-190-05 PREPAID RENT
 - 01-190-10 PREPAID INSURANCE
 - 01-190-20 INSURANCE CASH VALUES
- 01-200-00 LIABILITIES
 - 01-201-00 ACCOUNTS PAYABLE
 - 01-201-01 ACCOUNTS PAYABLE TRADE
 - 01-210-00 NOTES PAYABLE CURRENT PORTION
 - 01-210-01 NOTE PAYABLE
 - 01-210-05 NOTE PAYABLE
 - 01-210-10 NOTE PAYABLE

Accounting Concepts in the Ensite Pro World

- 01-215-00 DIVIDENDS PAYABLE
 - 01-215-01 DIVIDENDS PAYABLE
- 01-220-00 ACCRUED LIABILITIES
 - 01-220-10 ACCRUED FEDERAL WITHHOLDING
 - 01-220-11 ACCRUED F I C A
 - 01-220-12 ACCRUED STATE WITHHOLDING
 - 01-220-13 ACCRUED UNEMPLOYMENT FEDERAL
 - 01-220-14 ACCRUED CITY WITHHOLDING
 - 01-220-15 ACCRUED UNEMPLOYMENT STATE
 - 01-220-16 ACCRUED MEDICARE
 - 01-220-20 ACCRUED FEDERAL INCOME TAX
 - 01-220-21 ACCRUED STATE INCOME TAX
 - 01-220-22 ACCRUED CITY INCOME TAX
 - 01-220-30 ACCRUED SALES TAX PAYABLE
 - 01-220-31 ACCRUED GOODS & SERVICES TAX
 - 01-220-32 GOODS & SERVICES TAX PAID
 - 01-220-40 ACCRUED PAPER PRODUCTS
 - 01-220-45 DEFERRED SERVICE CONTRACTS
 - 01-220-50 ACCRUED BONUSES
 - 01-220-55 ACCRUED 401K
 - 01-220-60 ACCRUED EMPLOYEE INSURANCE
- 01-225-00 MORTGAGES PAYABLE
 - 01-225-01 MORTGAGES PAYABLE
- 01-230-00 LONG TERM LIABILITIES
 - 01-230-01 LONG TERM NOTE
 - 01-230-05 LONG TERM NOTE
- 01-300-00 NET WORTH
 - 01-301-00 CAPITAL STOCK/INVESTMENT
 - 01-301-01 ISSUED COMMON STOCK
 - 01-301-05 UNISSUED COMMON STOCK
 - 01-301-08 TREASURY STOCK
 - 01-301-10 ADDITIONAL PAID-IN CAPITAL
 - 01-302-00 RETAINED EARNINGS
 - 01-302-01 PRIOR YEARS RETAINED EARNINGS
 - 01-302-05 CURRENT YEAR RETAINED EARNINGS
- 01-400-00 SALES
 - 01-401-00 SALES
 - 01-401-01 SALES-DEPT 1
 - 01-401-02 SALES-DEPT 2
 - 01-401-03 SALES-DEPT 3
 - 01-401-04 SALES-DEPT 4
 - 01-401-05 SALES-DEPT 5
 - 01-401-06 SALES-DEPT 6
 - 01-401-07 SALES-DEPT 7
 - 01-401-08 SALES-DEPT 8
 - 01-401-09 SALES-DEPT 9
 - 01-401-10 SALES-DEPT 10 (U-Z)
 - 01-401-11 SALES-DEPT A

Accounting Concepts in the Ensite Pro World

01-401-12 SALES-DEPT B
01-401-13 SALES-DEPT C
01-401-14 SALES-DEPT D
01-401-15 SALES-DEPT E
01-401-16 SALES-DEPT F
01-401-17 SALES-DEPT G
01-401-18 SALES-DEPT H
01-401-19 SALES-DEPT I
01-401-20 SALES-DEPT J
01-401-21 SALES-DEPT K
01-401-22 SALES-DEPT L
01-401-23 SALES-DEPT M
01-401-24 SALES-DEPT N
01-401-25 SALES-DEPT O
01-401-26 SALES-DEPT P
01-401-27 SALES-DEPT Q
01-401-28 SALES-DEPT R
01-401-29 SALES-DEPT S
01-401-30 SALES-DEPT T
01-402-00 SALES DISCOUNTS
 01-402-01 SALES DISCOUNTS
 01-402-02 COUPON DISCOUNTS
01-500-00 COST OF SALES
 01-501-00 COST OF SALES
 01-501-01 COST OF SALES-DEPT 1
 01-501-02 COST OF SALES-DEPT 2
 01-501-03 COST OF SALES-DEPT 3
 01-501-04 COST OF SALES-DEPT 4
 01-501-05 COST OF SALES-DEPT 5
 01-501-06 COST OF SALES-DEPT 6
 01-501-07 COST OF SALES-DEPT 7
 01-501-08 COST OF SALES-DEPT 8
 01-501-09 COST OF SALES-DEPT 9
 01-501-10 COST OF SALES-DEPT 10 (U-Z)
 01-501-11 COST OF SALES-DEPT A
 01-501-12 COST OF SALES-DEPT B
 01-501-13 COST OF SALES-DEPT C
 01-501-14 COST OF SALES-DEPT D
 01-501-15 COST OF SALES-DEPT E
 01-501-16 COST OF SALES-DEPT F
 01-501-17 COST OF SALES-DEPT G
 01-501-18 COST OF SALES-DEPT H
 01-501-19 COST OF SALES-DEPT I
 01-501-20 COST OF SALES-DEPT J
 01-501-21 COST OF SALES-DEPT K
 01-501-22 COST OF SALES-DEPT L
 01-501-23 COST OF SALES-DEPT M
 01-501-24 COST OF SALES-DEPT N

Accounting Concepts in the Ensite Pro World

- 01-501-25 COST OF SALES-DEPT O
- 01-501-26 COST OF SALES-DEPT P
- 01-501-27 COST OF SALES-DEPT Q
- 01-501-28 COST OF SALES-DEPT R
- 01-501-29 COST OF SALES-DEPT S
- 01-501-30 COST OF SALES-DEPT T
- 01-600-00 EXPENSES
 - 01-601-00 SELLING EXPENSES
 - 01-601-01 PAYROLL STORE MANAGERS
 - 01-601-02 PAYROLL STORE SALES PEOPLE
 - 01-601-03 PAYROLL OFFICERS
 - 01-601-04 PAYROLL OUTSIDE SALES
 - 01-601-05 PAYROLL SALES MANAGERS
 - 01-601-06 PAYROLL DESIGNERS
 - 01-601-41 TRAVEL EXPENSE/TRANSPORTATION
 - 01-601-42 ENTERTAINMENT EXPENSE
 - 01-601-51 AUTO EXPENSE GAS & OIL
 - 01-601-52 AUTO EXPENSE REPAIRS
 - 01-601-53 AUTO EXPENSE INSURANCE
 - 01-601-54 AUTO EXPENSE LICENSES
 - 01-601-55 AUTO EXPENSE DEPRECIATION
 - 01-601-70 ADVERTISING
 - 01-601-71 ADVERTISING PROMOTIONS EXP
 - 01-601-72 ADVERTISING CATALOGUES
 - 01-601-79 ADVERTISING OTHER
 - 01-601-80 OTHER SALES EXPENSE
 - 01-601-81 CASH SHORTAGES SALE FLOOR
 - 01-601-85 EDUCATION AND TRAINING
 - 01-611-00 OCCUPANCY EXPENSE
 - 01-611-12 RENT OR OWNERSHIP EXPENSES
 - 01-611-21 UTILITIES
 - 01-611-31 DEPRECIATION FURNITURE & FIX
 - 01-611-34 AMORTIZATION OF LEASE IMPROVE
 - 01-611-41 INSURANCE
 - 01-611-51 CLEANING SUPPLIES
 - 01-611-52 OUTSIDE JANITORIAL SERVICES
 - 01-611-53 BUILDING REPAIRS
 - 01-621-00 WAREHOUSE AND DELIVERY
 - 01-621-01 WAGES WAREHOUSE MANAGER
 - 01-621-02 WAGES-WAREHOUSE & DELIVERY
 - 01-621-21 DELIVERY VEHICLE GAS & OIL
 - 01-621-22 DELIVERY VEHICLE REPAIRS
 - 01-621-23 DELIVERY VEHICLE INSURANCE
 - 01-621-24 DELIVERY VEHICLE LICENSES
 - 01-621-31 DELIVERY VEHICLE DEPRECIATION
 - 01-621-41 OUTSIDE DELIVERY AND UPS
 - 01-621-43 FREIGHT OUT CARRIERS
 - 01-621-44 FREIGHT OTHER
 - 01-621-51 UNIFORM EXPENSE
 - 01-621-52 LAUNDRY EXPENSE

Accounting Concepts in the Ensite Pro World

- 01-631-00 OFFICE EXPENSE
 - 01-631-03 WAGES ACCOUNTANT
 - 01-631-05 WAGES OFFICE
 - 01-631-07 TELEPHONE
 - 01-631-22 POSTAGE & MAILING SUPPLIES
 - 01-631-31 STATIONERY & PAPER SUPPLIES
 - 01-631-32 PRINTING EXPENSE
 - 01-631-33 OTHER OFFICE SUPPLIES & EQUIP
 - 01-631-41 CREDIT AND COLLECTION EXPENSE
 - 01-631-43 BANK CHARGES
- 01-641-00 COMPUTER & DATA PROCESSING
 - 01-641-01 WAGES-DP PERSONNEL
 - 01-641-05 COMPUTER RENTAL/OWNERSHIP EXPE
 - 01-641-10 DATA PROCESSING SUPPLIES
 - 01-641-15 OTHER DP EXPENSE
- 01-651-00 ADMINISTRATIVE EXPENSES
 - 01-651-01 WAGES AND SALARIES OFFICERS
 - 01-651-02 WAGES-PURCHASING PERSONNEL
 - 01-651-07 AMORTIZATION-ORGANIZATION EXP.
 - 01-651-12 INTEREST EXPENSE
 - 01-651-15 MISCELLANEOUS EXPENSE
 - 01-651-21 ADMINISTRATIVE TRAVEL EXPENSE
 - 01-651-22 ADMINISTRATIVE ENTERTAINMENT
 - 01-651-31 BAD DEBT EXPENSE
 - 01-651-35 AUTO EXPENSE GAS & OIL
 - 01-651-36 AUTO EXPENSE REPAIR
 - 01-651-37 AUTO EXPENSE INSURANCE
 - 01-651-38 AUTO EXPENSE DEPRECIATION
 - 01-651-41 PROFESSIONAL SERVICES ACCTG
 - 01-651-44 TAXES-MEDICARE
 - 01-651-45 TAXES-FICA
 - 01-651-46 TAXES-FEDERAL UNEMPLOYMENT
 - 01-651-47 TAXES-STATE UNEMPLOYMENT
 - 01-651-49 FRANCHISE TAXES
 - 01-651-53 EMPLOYEE WELFARE-PENSION PLAN
 - 01-651-61 DUES AND SUBCRIPTIONS
 - 01-651-62 CONTRIBUTIONS AND DONATIONS
 - 01-651-63 DIRECTORS FEES
 - 01-651-64 COMPANY SOCIAL AFFAIRS
 - 01-651-66 STATE INCOME TAXES
 - 01-651-68 PERSONAL PROPERTY TAXES
 - 01-651-70 INSURANCE
- 01-671-01 PAYROLL PRINTING
 - 01-671-01 PAYROLL PRINTING
 - 01-671-02 PAYROLL PRINTING
 - 01-671-03 PAYROLL PRINTING
 - 01-671-10 SHOP RENT
 - 01-671-14 SHOP EQUIP REPAIR

Accounting Concepts in the Ensite Pro World

01-900-00 OTHER INCOME
 01-901-00 OTHER INCOME
 01-901-01 CASH DISCOUNTS EARNED DEPT 1
 01-901-02 CASH DISCOUNTS EARNED DEPT 2
 01-901-03 CASH DISCOUNTS EARNED DEPT 3
 01-901-04 CASH DISCOUNTS EARNED DEPT 4
 01-901-10 SALES TAX DISCOUNTS
 01-901-15 REBATES
 01-901-17 RENTAL INCOME
 01-901-21 INTEREST INCOME
 01-901-25 FINANCE CHARGES
 01-901-31 MISCELLANEOUS INCOME

Flow of Information Through Batches

The following chart shows the flow of information through batch files from A/R, A/P, and payroll into G/L. The information in this chart represents the flow if the Auto Post field in the (L2) screen is set to Y.

Note: The Auto Post field in the (L2) screen has no effect on manual postings in the (K) screen. These transactions will automatically flow to the GL-BATCH file no matter how the Auto Post field is set.

