SUBURBAN SOFTWARE SYSTEMS
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Accounts Payable

Contents

Accounts Payable Menu:

The Suburban Software Accounts Payable System is an online real time system designed for efficiency, flexibility and ease of operation while maintaining proper controls over payables. It interfaces with the Suburban Software General Ledger, Inventory, and Vehicle Maintenance Packages. It is designed primarily for the independent LP Gas dealer, accounting for both dollars and gallons. The system also functions perfectly well for any non-gas business. The system is designed for multi-company files on the same computer. The SSS Accounts Payable system is driven by four menus: **Accounts Payable Menu**, **A/P Management Reports Menu**, **A/P End of Period Menu**, and **A/P Utility Menu**. Most operations will be controlled through the main A/P menu. The options are listed in order of normal sequence of events. However, you may choose to do them in whatever order you desire.

Note: If you receive your computer system from Suburban Software System, the A/P Menu will already be loaded onto you computers.

Getting Started:

The following steps are what needs to be done to get started with your A/P program:

1. **Determine a Starting Date:** Decide on the accounting period (month) that you want to begin using the A/P System.

2. **Build General Ledger Chart of Accounts** If not already built, transfer to the General Ledger System and construct your G/L Chart of Accounts. The "G/L" must also be "open" for the accounting period selected as the starting date

3. **Load Initial Vendor File:** To begin using the A/P Library one should first load their A/P Vendor file. Refer to A/P Main Menu Item#1 for detailed instructions.

4. **Load Initial Invoices:** There are two sets of invoices that should be loaded initially:

   Last month's invoices: Enter those invoices for items received and expensed in the prior month(s) and that had not yet been paid as of the selected starting date. Expense these invoices to the prior month to G/L account # 201 (Accounts Payable). Invoices belong in this category even though they may have since been paid. Mark those already paid by entering the check number by which they were paid in the check number field.

   Current month's Invoices: Enter those invoices which are items received during the current month. If they have already been paid, enter the check number in the check number field by which they were paid. Expense these invoices to the appropriate General Ledger account number. Do not expense them to account number #201

5. **Print and Post Initial Expenses:** Print two Expense Journals (A/P Menu): One for the Prior month Expenses to G/L Account 201, and one for the starting month expensed to appropriate G/L Accounts. When expenses are "posted", both the G/L will be updated. The prior month should reflect both a debit and credit to G/L account #201; therefore no change to GL accounts that had been expensed by a prior system.

6. Print Check Register   When ready to pay the invoices that have been entered, print a Check Register. It will also show those checks that had been marked as prepaid.

7. Print Checks: When checks are printed, the G/L will post the debit to A/P and a credit to the bank account.

Enter/ Update Vendor Master File:

This option is used to setup new vendors and modify the data base information of existing vendors. This file maintenance must be performed to add a new vendor prior to entering a payable invoice for the vendor. This option is also used to delete inactive vendor accounts.

Search   Enter the vendor account number from the list of available account numbers for a new vendor **- or -** you may enter up to the first 5 letters of the vendor name to access existing vendor accounts.

Note: New Vendor accounts must first be entered by Vendor Number.

If you choose to enter the vendor name you may enter the first letter of the vendor name and drop down list will appear.

Choose which vendor you need and click **{Continue}.**

Screen Two:

This screen allows you to enter information about the vendor.

Note: If the vendor is already in the system this screen will show your purchases, balances, etc. It will also allow you to edit the information shown on the screen.

Screen Two Fields:

Name:

Enter Vendor Names in the way you want them to appear on checks and reports. Searches can be done on the first 5 characters of the name field.

Second Name:

Only enter as required. Can be used to extend the name or to add additional address line.

Address:

Enter the address associated with this vendor.

City/St/Zip:

Self- explanatory

Area Code/ Phone:

Self- explanatory

Tax ID Number:

Enter the Tax ID Number associated with this vendor

Print 1099:

Required by the IRS for contract labor with purchase in excess of $600.

Y {YES} or N {NO}

Standing Discount:

Enter a standard discount taken as a 10th of a percent on invoices from this vendor. The decimal is assumed, do not key in the decimal.

For example: 1.5% discount would be entered as 15.

Default G/L #:

If purchases from a vendor are always posted to the same G/L account number(s), then "Default G/L #(s)" may be assigned to the vendor account. Up to 3 G/L Account Numbers can be entered. The Default G/L #'s will all appear when entering invoices from this vendor using A/P Invoice Entry.

Accounts Payable Invoice Entry:

These screens allows the user is to enter both sides of accounts payable double entry transactions: the Cash Disbursement, and the Expense to the proper General Ledger account. It is used to update or delete payable invoices that have been entered but not yet posted to the general ledger. It's also used to void previously written checks that require voiding.

Note: May use up to 4 screens, plus the automatic Inventory screen when needed.

Screen 1: Enter the accounting period for which the transactions will be expensed.
Screen 2. Selects the Vendor by name or number.
Screen 3. Enters the Cash Disbursement side of the transactions.
Screen 4. Enters the Inventory line items if the invoice is and inventory item, otherwise this screen will not appear.
> **Note:** Screen 3 must balance with the expense side before you can save the transaction.

Screen One:

Enter the Company ID Code and the month and year to which Payable General Ledger file. If the G/L files for the Company ID, month and year entered are not found, an error message is issued and the screen is redisplayed.

Note: It is important to always enter the proper month and year for which the invoice is to be expensed.

Screen Two:

Enter the **Vendor Number or** up to the first 5 letters of the **Vendor Name** as it appears in the vendor file. All the vendors with those letters will display. Select the proper one by entering the sequence number that appears to the left of the vendors account number.

Screen Three:

Your Company Name, Inc.			Accounts Payable Expense.	12/16	
Vendor	01230	PLAINS MARKETING CANADA,LP	Paid in	12/2016	00987
	P.O. BOX 1450		AP Record	21339	
	MINNEAPOLIS	MN 55485	Previously expensed	11/16	01123

Invoice Status . . . .   P - Paid ▾

Purchase Order   00000

Invoice Number SI678055

Invoice Date . . . .   12/01/2016   (mm/dd/yyyy)

Pay Date . . . .   12/01/2016   (mm/dd/yyyy)

Invoice Amount (9.2) 14,650.96

Discount Amount (7.2) . . . .   0.00   -or- Discount Pct (x.x%) .

Fuel Purchased (7.0)   19,712

Prepaid Check Number   20691   Check Nr Last Used . .   20708

	Account	Description	Dollars (+/-)	Gallons (+/-)
P	510	Propane	14,650.96	19,712

			Debits:	14650.96	19712.00
Inventory Dollars and Gallons.			Credits:	-14650.96	-19712.00
Memo:				0.00	0

Exit	Previous		Continue

This screen is used to enter the Cash Disbursement side of each payable invoice.

Screen Three Fields:

Invoice Status: Normally "A" (Active). Enter "D" to delete the invoice. If you enter a "D", the entire transaction will be deleted, unless the expense side of the transaction has already been posted to the G/L. If the expense side has been posted, an error message will appear. If the invoice has been paid, the system automatically changes the "Status" field to "P" indicating the transaction has already been paid and posted.

Purchase Order Number: Optional Entry.

Invoice Date: (Optional) Enter the date of the invoice in (MM DD YYYY) format. It must be earlier than or equal to the "pay date".

Vendor's Invoice Number: Enter the vendor's invoice number or up to an 11 character description of what is being paid may be entered.

Pay Date: Enter the date the transaction is to be paid in (MM/DD/YYYY) Format. The "Pay Date" controls when the check will be released for printing.

Notes: A "Pay Date" error will occur if:

1. The month is greater than 12
2. The day is greater than 31
3. The invoice date is greater than the "Pay By" date
4. A check number is entered without the check date

Invoice Amount: Enter the gross amount of the invoice to be paid, prior to taking discounts.

Discount Amount: If a discount percent is given in lieu of a discount amount you may (optionally) enter the percent instead of the discount amount and the system will compute the amount. Default discount percent's may be entered on the vendor's master account. Discount percent are entered as a 10th of a percent. (For example a discount of 1.5% is entered as 1.5)

Fuel Purchased: Enter the invoiced units in whole units. This entry should be made **only when** fuel is being purchased.

Check Number: Enter the check number for any Pre-Printed checks. By entering a check number the invoice will be recorded on the check register but a check will not be printed by the system. If the check number is not in sequence then a warning error message will be issued. But if the check number entered is correct, then "CLICK" on "CONTINUE to enter the voucher. Check numbers that are duplicates of an active or outstanding check will cause an error message to be displayed when the check register is printed.

Memo.   Enter optional comments and notes about what was being purchased, for what purpose, etc...

The bottom section was previously a separate screen:

	Account	Description	Dollars (+/-)	Gallons (+/-)
P	510	Propane	14,650.96	19,712

Debits:	14650.96	19712.00
Credits:	-14650.96	-19712.00
	0.00	0

Inventory Dollars and Gallons. . . . .

Memo:

| Exit | Previous | | Continue |

It is used to enter the Expense side of the A/P transaction. Enter the General Ledger account number and the amount that the payable is to be expensed to. It has a double entry feature; that is, the system will not accept the data until you "CLICK on CONTINUE" or you press the "ENTER" key on your keyboard.

Note:
1. This screen must be balanced in order for the transactions to be accepted by the program.

2. If the invoice entered is to be purchase fuel, then the fuel must be also be expensed to the proper G/L account.

Screen Five Inventory Transactions:

INVENTORY TRANSACTIONS

Transaction Type: P = Purchases   Posting Period: 06/15

HARDWARE IBM   Unit Price: 196.3700

Account #	Reference	MMDD	P/V	Model/Part#	Model/Part# Description	Quantity	Dollar Amount
44529	40999	0615	HI =	30L9192	MINI DOCKING STATION FOR TP	1	214.02

Tag #	Serial Number	PO Number	Disp
04547		05490	0

Delete Transaction

ordNun	St	Date	Type	P	V	WH	Model Number	Description	Quantity	Amount	Unit Cost
001	A	0615	P	H	I		30L9192		1	214.02	196.3700
002	A	0615	P	P	P		F110		1	2,225.24	1,698.4050
003	A	0615	P	P	P		F110		1	2,225.24	1,698.4050
004	A	0615	P	P	P		F110		1	2,225.24	1,698.4050
005	A	0615	P	P	P		F110		1	2,225.24	1,698.4050
006	A	0615	P	P	P		F110		1	2,225.24	1,698.4050
007	A	0623	P	H	I		5457EJU		1	1,049.96	1,047.9600
008	A	0623	P	S	O		SERVER 2012		1	765.84	768.3400
009	A	0623	P	S	O		WS CALS		5	142.80	28.7000
010	A	0623	P	S	O		TS CALS		5	495.00	82.5600

Totals: 18   13793.82

Exit   F10 - Use "From" Item Cost   F11 - Use "From" Item Cost and Qty   New   Save

If the invoice being paid contains inventory line items, then enter the total inventory dollars and gallon amounts to a special general ledger account number (500). Transactions posted to account number 500 will cause an additional screen (Inventory Screen) to appear. Use the Inventory Screen to complete the detailed inventory by inventory model and/or part number.

Accounts Payable Entry Notes:

Accepting Transactions: The A/P transaction will be accepted by the computer when the Invoice information is completed on the entry Screen and the expense has been assigned a correct General Ledger number on the expense screen. The user then "CLICKS" on the "CONTINUE BOX" to complete the transaction. This applies to both entering new and updating old transactions.

Enter - or - Update: To transfer from the "Enter" mode to the "Update" mode, click on the **ENTER/UPDATE** Box. In the "Update" mode the operator will receive a screen which requests the Accounts Payable Index Number (RRN-(Relative Record Number) of the transaction to be updated. The RRN can be found on most of the A/P printouts such as the Open Accounts Payable Listing, or view the vendor account for the information

Invalid Vendor Number: In the Update mode you will not be able to change the vendor number. Therefore, if the vendor number is wrong, delete the invoice by entering a "D" in the Status field and entering a new invoice for the proper vendor. If the check has already been printed the credit and debit to the proper vendor.

Accepting Warning Errors: If a credit is entered or if the discount exceeds the invoice amount a warning error will be issued. If the amount entered is correct, "CLICK on the CONTINUE Box".

Partial Payments: If an invoice is to be paid over a period of time then set up each payment separately in accounts payable. All information entered would be the same except for the payment date and the amount of each payment.

Default G/L #'s: If default G/L Account Number(s) were assigned in the vendor master file, they will appear on the A/P Entry Expense Screen. If they are not the proper account for the transaction, simply replace them with the appropriate G/L#.

Inventory Transactions: If the invoice being paid contains inventory line items then enter the total inventory dollars and gallon amounts to a special general ledger account number (500). Transactions posted to account number 500 will cause an additional Inventory screen to appear. Use the Inventory Screen to complete the detailed inventory by inventory model and/or part number.

Accounts Payable input printout upon exiting data entry:

Check #	PO #	A/P RRN	Invoice number	Invoice Date	Pay Date		Gallons	Invoice Amt	Disc	$ Amount
							0	-1535.00	0.00	-1535.00
0	852	19574	475T428	03/10/2015	03/15/2015		0	1535.00	0.00	1535.00
Vendor Number:		07369	- NATIONS FENCE, INC.							
Memo:		STORAGE PROPERTY								
Charged to Account 723			- GROUNDS & PROPERTY MAINT			A	0		0.00	1535.00
				Transaction Subtotal:			0	0.00	0.00	1535.00
							0	-587.56	0.00	-587.56
0	753	19575	954667	03/10/2015	03/15/2015		0	587.56	0.00	587.56
Vendor Number:		03210	- D & E COMMUNICATIONS							
Memo:		CONNECTION								
Charged to Account 731			- COMMUNCATIONS SERVICE			A	0		0.00	587.56
				Transaction Subtotal:			0	0.00	0.00	587.56
							0	-756.48	0.00	-756.48
0	7549	19576	458-7894	03/01/2015	05/15/2015		0	756.48	0.00	756.48
Vendor Number:		09613	- AT&T MOBILITY							

Report header: ACCOUNTS PAYABLE INPUT FOR 06292015   User: DENISE   Date: 6/29/2015 5:40:37 PM

Note: This report will printout every time you exit data entry.

Open Accounts Payable Listing (Optional):

Open Accounts Payable listing may be printed by either listing "CURRENT" open invoices (invoices not yet paid), or by listing invoices open as of the "EOM: (End of the Month).

Screen Fields:

Current Invoices: This program searches the A/P file for payable invoices that have not been paid, and prints them in "Pay Date" sequence. It totals the payables by vendor, and date. It also shows the sub-total of payables through each date.

The listing provides management with an important tool in controlling cash flow. It also may be used to check which payable dates may need adjusting prior to printing a Check Register. To make an adjustment use the "update" function. The record is recalled by entering the A/P Index (API) number found on the print out.

EOM Invoices: This procedure will produce a listing of Payable Invoices that were open (unpaid) as of the month and year specified. The invoices will print in vendor number sequence. This report is useful for verifying Accounts Payable totals for the end of an accounting period.

Age Accounts: Enter Y {YES} or N {NO}

Cash Disbursement Register:

Check Printing requires the use of 2 procedures!

1.   Choose to print a Cash Disbursement Register from the A/P Menu

2.   Choose to Print Checks and Post CD's to General Ledger. The two procedures are linked together so that the "Check Register", which should be retained for record keeping purposes, will properly reflect the actual check.

Note: Restrictions are imposed on the operator to insure that the Check Register Print-out and checks are exactly the same:

1. When printing the Check Register and printing Checks, the system verifies that the "Pay Date" entered is the same for both programs.

2. If you enter or update the Accounts Payable file after printing the Check Register, but before printing Checks, the system will require that the Check Register be re-printed prior to printing Checks.

To print the Check/ Cash Disbursement Register:

You are presented a screen to enter the Latest "Pay Date", of the latest checks to be printed and the "Earliest pay date" to be included. The latest date is required and must agree with the month open for check writing, (if needed open the Supervisor on the A/P Utility Menu for the month and also view the last check number used). The Earliest date to be included is optional and should be used to exclude invoices not to be paid with an earlier pay date.

When the screen is entered, the program first sorts the unpaid invoices into the following sequence:

1. Checks that have been preprinted (the check number has already been assigned),

2. Check pay date

3. Check Vendor Number

Note: 1. Invoices without pay dates will always appear on the next check register printed after the invoices without pay dates have been entered. They will be assigned the "Pay Date" entered on the first Check Register screen. Up to 13 invoices with the same "pay date" and same vendor number will be assigned to the same check.

2. Invoices in excess of 10 to 13 (depending on form) will appear on subsequent checks.

3. When printing the Check Register and printing Checks, the system verifies that the "Pay Date" entered is the same for both programs.

4. If you enter or update the Accounts Payable file after printing the Check Register, but before printing Checks, the system will require that the Check Register be reprinted prior to printing Checks.

Example:

```
YOUR COMPANY NAME            3/15  CHECK REGISTER 00157                    03/27/xx 16:38 JOHNNY

------------- C H E C K ----------------- A/P P/O ----------- I N V O I C E ----------

Number   Date  Gross  Discount  Net Cash                                 Indx Nr. Number Date Gallons Amount
0525    1/25/xx  50.00 . 00       50.00    12708  AGENT'S INSURANCE FIN.   13636     1    3/15/xx         50.00
0526    1/30/xx 100.00 .00       100.00    14506  ANNISTON AUTO PARTS CO.  13638     1    3/14/xx        100.00
30152   4/30/xx  50.00 . 00       50.00    11684  TWIN CITIES COMMUNITY HP 13626    52    4/13/xx         50.00

              200.00            200.00                            TOTALS              200.00
```

Error Messages:

Check Register Error Messages:

1. The program checks that certain conditions have been met and, if not, issues corresponding Terminal and Warning error messages.

2. Terminal errors means the system will not let you proceed until the detected error is corrected.

3. Warning errors means the system has detected a possible error that the operator should verify as an error or not. Warning errors will allow "posting" without further operator action.

Terminal and Warning Messages include:

1. The "Pay Date" must correspond with the month open for check writing. If this message appears the operator should check that the proper date was entered, or check that the procedure to move check writing to the next month was executed. The operator can display the Supervisor record to verify the "month open for check writing" by clicking on the Utility Menu.

2. The "Pay Date" for the Check Register must correspond with the check date entered when printing checks.

3. The General Ledger file, for the month that checks are being written for, must be available for posting the cash disbursements.

4. The expense accounts used must be open in the G/L file.

5. No duplicate check numbers are permitted. Duplicate numbers could occur if:
   a. two preprinted checks appeared on the register with the same number
   b. a preprinted check had the same number as a check in the reconciliation file that has not yet been cleared.

Print Checks and Post C/D's to General Ledger:

This procedure is similar to Print Check Register Procedure in that the same source files and error conditions are tested for. It differs in that:

1. The Check Register Print Procedure has to be run prior to printing checks.
2. The actual check is printed.
3. The cash disbursement is posted to the GL, i.e. a credit to Cash Account Number and a debit to the Accounts Payable Number specified in the A/P Supervisor.
4. The individual Accounts Payable record is marked as having been printed and posted as a cash disbursement.

We have added two new buttons to the Check Register Form.

- The Deselect Button will deselect all payments shown, except for the yellow prepays and ACH transfers.
- The Change to Today's date will do just that to all non-deselected records except yellows.
- You can reverse the Select/ Deselect status of any transactions by double clicking on it.
- If you click on the Pay Date field of any transactions, you can manually change the date to whatever you prefer.

Notes:
- When you run the check register you can ask for all checks due through the date you to pay
- Once the transactions are on the screen, you can use the Deselect/ Select and "Change to Today's Date"
- If necessary go back and change any Pay Date you need to another date
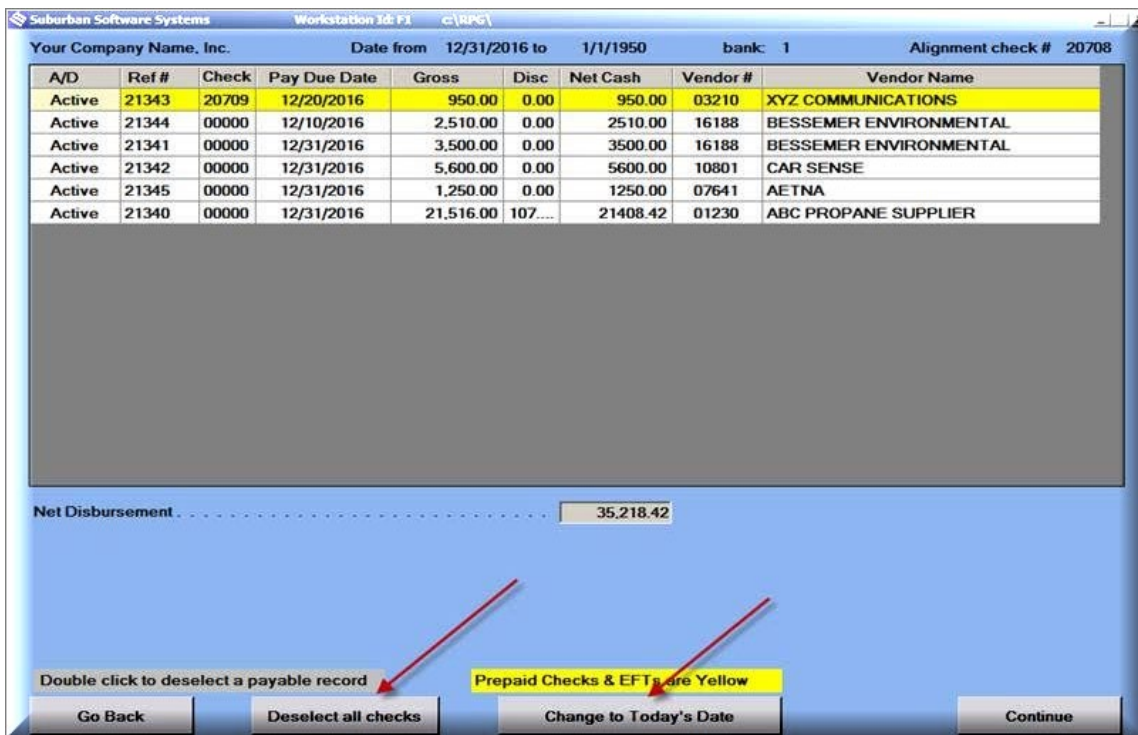
Post A/P Expenses To The General Ledger:

This procedure prints the A/P Expense Journal and gives the operator the option to post the expenses to the General Ledger. The A/P Journal lists all the A/P invoice entered for the month that are to be posted to the General Ledger. The invoices are sorted and totaled by General Ledger account number.

Notes:
1. This procedure is normally run at the end of the month, after all expenses have been setup in the A/P file. However, you may run it more often if you want A/P expenses posted to the G/L more than once a month.
2. This option can be run without updating the G?L by reviewing the expenses by "View" or "Printing" then post after you approve the list of expenses.
3. This A/P journal should be retained and filed for future reference. In addition to printing the A/P Expense Journal, the operator is prompted to post or cancel. If the "Post" option is taken then this procedure update the G/L month in which the A.P transactions were expensed.

Message Box:

This message will appear when you click continue on the first screen.

Journal Example:

Voiding Checks In A/P:

❖ You may void an invoice in the AP system one of several ways depending on whether it's been paid or posted.

❖ An invoice is posted in two separate steps:
- The cash-side (first screen in invoice entry) is posted when the check is paid (ie. printed). This affects the AP account and the BANK account.
- The expense-side (second screen in invoice entry) is posted when the option to "Print and Post AP Expenses" is run. This affects the AP account and the EXPENSE account

❖ 2 Questions to ask before you continue:
- **Has a check been printed for the invoice you wish to delete?**
- **Have you run the "Print and Post" option since entering the invoice you want to delete?**

❖ If you answered no to both questions, then you may delete an invoice by
  1. Pulling the invoice back up on the screen
  2. Change the status to "D" on the first screen.

❖ You may also reverse an invoice by:
  1. Entering a new invoice
  2. Enter the same information such as pay date, invoice number, date, vendor, check number, etc. that was on the original invoice
  3. Making the quantity and dollar amount negative.

❖ When you void an invoice that has been posted, it will show on the subsequent check register with "void" beside it. If you get a "duplicate check number" error on the check register, you have probably miss-keyed something that was entered on the reversing invoice. Remember that all the data on the reversing invoice must be the same as the original invoice except for the quantity and dollar amount which must be the same, but negative.

❖ When this screen is completed the General Ledger screen will prompt the user for a General Ledger entry. The amounts will be entered as a reversal from the previous entry.

❖ If this is an inventory item, this also will be entered at a negative amount to take it back out of inventory.

Example:

Original Check			Voiding Check "Entry" As seen on Screen	
Purchase Order	10100		Purchase Order	10100
Invoice Date	9/12/15		Invoice Date	9/12/15
Invoice #	2216166		Invoice #	2216166
Pay Date	9/20/15		Pay Date	09/20/15
Invoice Amt	$ 591.52		Invoice Amt	$591.52-
Discount Amt	$10.00		Discount Amt	$10.00-
Quantity	100 gal		Quantity	100- gal
Check #	3484		Check #	3484

Vendor Inquiry:

This procedure allows you to display all the activity that has occurred on a vendor. Invoices that have been paid and posted will display "Paid" after the invoice date. Invoices that have not been paid will display an "OPEN" flag.

Select the Vendor to be displayed in the same way the Master File is accessed:

    a. Entering the vendor account number –or-

    b. Entering up to the first five characters of the vender name.

Screen Two:

Accounts Payable VENDOR INQUIRY

Company Identification Code . . . .   SPI ▾

Search By either

Vendor Number . . . .

Vendor Name . . . .   A

	Account	Name	Care of	Street Address	City
A	17186	A.A.E. CONSTRUCTION		824 DOWLIN FORGE RD	DOWNINGTOWN
A	01875	A.J. BLOSENSKI, INC.		P.O. BOX 392	ELVERSON
A	16949	AARON MESSING		309 QUAKER HILL RD	MORGANTOWN
A	02857	AASP-PA	ATTN: SIGN PROGRAM	2151 GREENWOOD STR...	HARRISBURG
A	16501	ABEL BROTHERS TOWING		690 N. MOREHALL RD	MALVERN
A	02295	ABNER JONES SIGNS		P.O. BOX 55	UWCHLAND
A	16014	ACE INDUSTRIAL PIPING LLC		1602 COUNTY ST.	LAURELDALE
A	10116	ACKER CONTRACTING		1931 EAGLE FARMS ROAD	CHESTER SPRINGS
A	04911	ACSI CHILDREN'S TUITION FUND	SUITE B	845 SILVER SPRING PLA...	LANCASTER
A	00851	ACTION SUPPLY CO., INC.		CALCON HOOK ROAD	SHARON HILL
A	00240	ACTUARIAL ENTERPRISES, INC.	NEWTOWN OFFICE PAR...	770 NEWTOWN-YARDLE...	NEWTOWN
A	08193	ADAM MILLER		35 GOODFELLOW RD.	ELVERSON
A	17194	ADAM RUBIN		39 AVIGNON CT	BERNVILLE
A	05538	ADAM SHIFFER		73 SALEM ROAD	SCHWENKSVILLE

Exit   New Search   Continue

A/P Management Reports Menu:
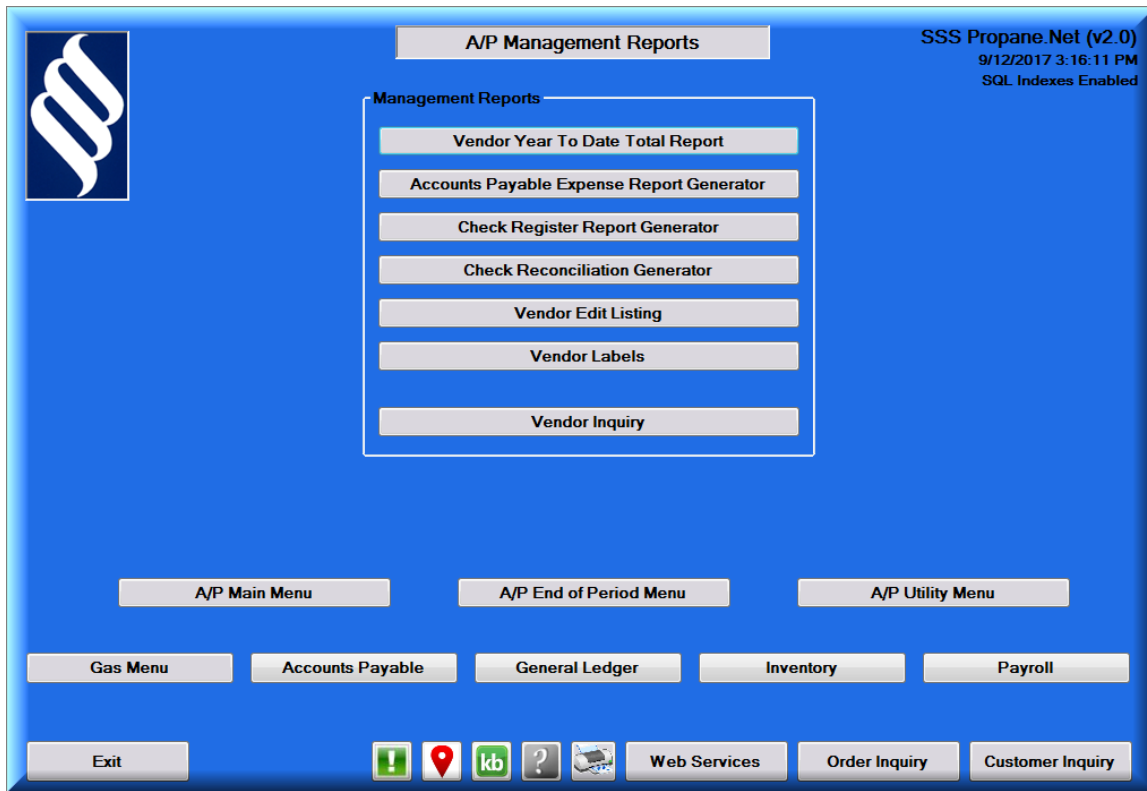
Allows the operator to print various A/P reports.

Vendor Year to Date Total Report:

Allows the operator to print a listing of all the vendors in the file along with their AP balances as of the latest entry, and their Fiscal and Calendar YTD Purchases, Discounts, and Gallons. You will be prompted for your company ID, the FORMS# to print the listing on and the printer ID of the printer to use.

Example:

```
STYER PROPANE                          A/P Vendor Listing with  YTD Purchases

                                              TAXID#    Balance    Cal YTD Gr

   00002                                                    .00

   00018  FRO&F, LLP                   PHILADELPHIA   PA      .00

   00024  PRUDENTIAL/FOX/ROACH RELOCATION  PHILADELPHIA   PA      .00
            #120
   00026  SPRINT                       CAROL STREAM   IL      .00

   00034  PENN MUTUAL LIFE INSURANCE CO.   NEWTOWN    PA      .00
            ACTUARIAL ENTERPR./ SUITE 214
   00042  R.E. MICHEL COMPANY, INC.    BALTIMORE   MD         .00       9470
                                        520577320
   00059  RJL LANDSCAPING, INC.                               .00

   00067  AREA 3 REPUBLICAN PARTY                             .00

   00075  SAFEGUARD                    CHICAGO     IL         .00

   00083  KOCH HYDROCARBON, LP         HOUSTON     TX         .00
```

Accounts Payable Expense Report Generator Menu:

Allows the operator to reprint a designated portion of the A/P Expense Journal(s) requested by the specific parameters entered on the Report Generator selection menu

Note: Beginning dates and Ending dates are required.

Example:

```
STYER PROPANE                          Accounts Payable General Ledger Distribution
                                                    3/15 thru  3/15
MM/YY    Jrl#  G/L Acc#    G/L Description           Gallons      Amount    Vendor#      Ver


 3/15   01009 510       Propane                      40,119   $34,211.48   01230    PLAINS M,
 3/15   01009 510       Propane                      30,003   $25,697.58   01230    PLAINS M,
 3/15   01009 512       Motor Fuel                            $21,117.95   09100    SUPERIOR
 3/15   01009 512       Motor Fuel                            $20,715.00   09100    SUPERIOR
 3/15   01009 541       Installation Parts Tax Paid             $179.04   11106    RAY MURR,
 3/15   01009 541       Installation Parts Tax Paid           $4,722.89   11213    TARANTIN
 3/15   01009 700       Workmans Comp Insurance               $7,290.00   10199    ROCKWOOD
 3/15   01009 707       ICC Physicals Employees                  $85.00   02352    VILLAGE |
 3/15   01009 711       Misc. Company Expense                 $1,274.84   01636    FRENCH C|
 3/15   01009 718       Truck Expense                         $2,255.35   00547    ASSOCIAT|
 3/15   01009 718       Truck Expense                           $976.48   03467    MORGANTO|
 3/15   01009 718       Truck Expense                            $19.95   01701    KARALEE :
 3/15   01009 718       Truck Expense                           $635.93   02576    HUNTER K|
 3/15   01009 721       Shop Supplies                           $637.94   10165    PPC LUBR:
 3/15   01009 721       Shop Supplies                            $16.92   00794    LUDWIGS |
 3/15   00000 723       Grounds & Property Maint              $1,535.00   07369    NATIONS |
                                                                                   Storage |
```

Check Register Report Generator:

Check Register Report Generator

Company Identification Code	SPI
Beginning Month/Year to Print (MMYY)	
Ending Month/Year to Print (MMYY)	
Enter the Vendor Number to be printed (or leave blank for all)	
Enter the Check Register Number to be printed (or leave blank for all)	
Enter the Check Number to be printed (or leave blank for all)	
Enter the Invoice Amount to be printed (or leave blank for all)	0.00
Form Name	0001
Printer Type	P1 - Oki Data Dot

Exit   Continue

Allows the operator to reprint a designated portion of the Check Register(s) as requested by specific parameters entered on the Report Generator selection menu.

Note: Beginning dates and Ending dates are required.

Example:

```
STYER PROPANE                                  3/15 CHECK REGISTER 00896    BANK# 0

----------------- C H E C K -------------------                              A/P    P/(
Number    Date      Gross   Discount   Net Cash                             Indx   Nr
19152 0 3/06/15      100.00      .00      100.00  03293 TRISHA M. DUFFY      19553
19153 0 3/06/15     2255.35      .00     2255.35  00547 ASSOCIATED TRUCK PARTS 19558
19154 0 3/06/15       16.92      .00       16.92  00794 LUDWIGS CORNER SUPPLY CO.,19567
19155 0 3/06/15      281.45      .00      281.45  01073 PRIMEPAY             19561
19156 0 3/06/15   158765.72      .00   158765.72  01230 PLAINS MARKETING CANADA,LP19569
                                                        "              "      19571
                                                        "              "      19568
                                                        "              "      19572
19157 0 3/06/15     1466.90      .00     1466.90  01636 FRENCH CREEK GOLF CLUB 19559
19158 0 3/06/15      258.15      .00      258.15  01701 KARALEE STYER        19565
19159 0 3/06/15       85.00      .00       85.00  02352 VILLAGE MEDICAL CENTER ASS19557
19160 0 3/06/15      635.93      .00      635.93  02576 HUNTER KEYSTONE PETERBILT,19570
19161 0 3/06/15      976.48      .00      976.48  03467 MORGANTOWN AUTO PARTS, INC19564
19162 0 3/06/15      300.00      .00      300.00  08631 MALVERN PREP SCHOOL    19566
                                                              Batting cages
19163 0 3/06/15    41832.95      .00    41832.95  09100 SUPERIOR PLUS ENERGY SERVI19555
                                                        "          "          19554
19164 0 3/06/15      637.94      .00      637.94  10165 PPC LUBRICANTS         19556
19165 0 3/06/15     7290.00      .00     7290.00  10199 ROCKWOOD CASUALTY INS. CO.19562
19166 0 3/06/15      179.04      .00      179.04  11106 RAY MURRAY  INC.       19560
```

Check Reconciliation Generator:

Allows the operator to generate a report of all reconciled checks

Notes:
1. Must specify what type of report you want printed
   - **All**
   - **Returned**
   - **Outstanding**
   - **Voided**
2. Must include Beginning and Ending dates.

Returned Check Report Example:

```
YOUR GAS COMPANY, INC.          RETURNED  CHECK REPORT GENERATOR          XX/XX/XX XX:XX MASTER

Number    Date      Vendor                                     Check Amount      Balance

14650    XX/XX/XX    1-1  SUBURBAN SOFTWARE SYSTEMS              135.00          135.00     ASTER    XX/XX/XX
14651    XX/XX/XX    2-0  HINCKLEY SPRINGS                        22.21          157.21     ASTER    XX/XX/XX
14652    XX/XX/XX    2-1  ZUERN BUILDING PRODUCTS                241.92          399.13     ASTER    XX/XX/XX
14656    XX/XX/XX    3-5  LPG & NH3                              829.19         1294.62     ASTER    XX/XX/XX
14657    XX/XX/XX    4-5  WISCONSIN DEPARTMENT OF REVENUE        311.28         1605.90     ASTER    XX/XX/XX
14659    XX/XX/XX    5-8  CHARLES DAVID & SONS, INC.           1177.38         2814.89     ASTER    XX/XX/XX
14660    XX/XX/XX    6-2  ONYX WASTE SERVICES MIDWEST INC         50.31         2865.20     ASTER    XX/XX/XX
14661    XX/XX/XX    6-6  LUCENT TECHNOLOGIES                    178.06         3043.26     ASTER    XX/XX/XX
```

Outstanding Check Report Example:

```
YOUR GAS COMPANY, INC.                    OUTSTANDING   CHECK REPORT GENERATOR    XX/XX/XX   XX:XX MASTER

Number        Date         Vendor                                        Check Amount          Balance

 0025        XX/XX/XX        10-3   VIKING OFFICE PRODUCTS                      .00                .00
 0026        XX/XX/XX       101-2   WALKER PEENIMPAC MACHINE, INC.              .00                .00
 *     *
 1017        XX/XX/XX        17-5   M & I BANK SOUTH CENTRAL                 1066.04            1066.04
 *     *
 1120        XX/XX/XX           4   KLEMM TANK LINES                        1574.98            2641.02
 1121        XX/XX/XX         1-1   SUBURBAN SOFTWARE SYSTEMS                170.00            2811.02
 1122        XX/XX/XX         1-4   GOLD STAR MIDWEST LLC                     31.50            2842.52
 1123        XX/XX/XX         1-5   BP AMOCO                                 723.81            3566.33
 1124        XX/XX/XX         3-0   PARTS HUT-HARTLAND                        40.96            5728.88
```

Vendor Edit Listing:

Allows the operator to print a list of all vendors.

Vendor List Example:

```
STYER PROPANE                           Vendor Edit List                       07/20/15  10:39 KELLY


 00002                                                               00000     000

 00018 FRO&F, LLP                   2000 MARKET STREET      PHILADELPHIA   PA 19103-3291 215 299-2000

 00024 PRUDENTIAL/FOX/ROACH RELOCATION 1 INTERNATIONAL PLAZA   PHILADELPHIA   PA 19113      000
       #120
 00026 SPRINT                       P.O. BOX 4181           CAROL STREAM   IL 60197-4181 000

 00034 PENN MUTUAL LIFE INSURANCE CO.  770 NEWTOWN-YARDLEY RD.  NEWTOWN     PA 18940      000
       ACTUARIAL ENTERPR./ SUITE 214
 00042 R.E. MICHEL COMPANY, INC.    P.O. BOX 2318           BALTIMORE      MD 21203      610 692-2966 520577320

 00059 RJL LANDSCAPING, INC.                                        00000     000

 00067 AREA 3 REPUBLICAN PARTY                                      00000     000

 00075 SAFEGUARD                    P.O. BOX 88043          CHICAGO        IL 60680-1043 000

 00083 KOCH HYDROCARBON, LP         P. O. BOX 201922        HOUSTON        TX 77216-1922 000
       HOUSTON LOCK BOX
 00091 ALL BRAND                    949 E. MAIN STREET      NORRISTOWN     PA 19401      610 277-5175

 00109 GEYA                         P.O. BOX 164            UWCHLAND       PA 19480      000
       ATTN:BASEBALL SPONSORSHIPS
 00117 PA ONE CALL SYSTEM, INC.                                     00000     000
```

Vendor Labels:

Vendor Edit Listing

Company Identification Code . . . .   SPI ▾

Form Name . . . .   0001 ▾

Printer Type . . . .   P1 - Oki Data Dot ▾

Exit   Continue

Purpose: Allows the operator to print labels for vendors.

Label Example:

```
SPI

      7/20/15

1022-3                          1033-0                          1044-7
AMERICAN WELDING & TANK CO.     K. A. BERGQUIST, INC.           COAST ENERGY GROUP
P.O. BOX 532872                 P.O. BOX 67000                  P.O. BOX 1026
ATLANTA, GA  30353-2872         DETROIT, MI  48267-2582         HOUSTON, TX  77251


1066-0                          1077-7                          1110-6
LERAN GAS PRODUCTS              MANDERBACH FORD, INC.           RAY MURRAY  INC.
P.O. BOX 404295                 4450 FIFTH ST. HIGHWAY          P.O. BOX 4110
ATLANTA, GA  30384              TEMPLE, PA  19560               WOBURN, MA  01888-4110


1121-3                          0104-2                          0113-9
TARANTIN TANK & EQUIP., CO.     CENTRAL SAFETY                  X-L LICNESE
86 VANDERVEER ROAD                                              RT 100 SOUTH
FREEHOLD, NJ  07728             ,     00000                     EXTON, PA  19341


0106-7                          0103-9                          0111-4
LUDWIGS CORNER FIRE CO.         BOYERTOWN SUPPLY, INC.          SUBURBAN SOFTWARE SYSTEMS
                                7918 BOYERTOWN PIKE             2800 DARTMOUTH AVENUE
, AL  00000                     BOYERTOWN, PA  19512            BESSEMER, AL  35020
```

A/P End of Period Menu:
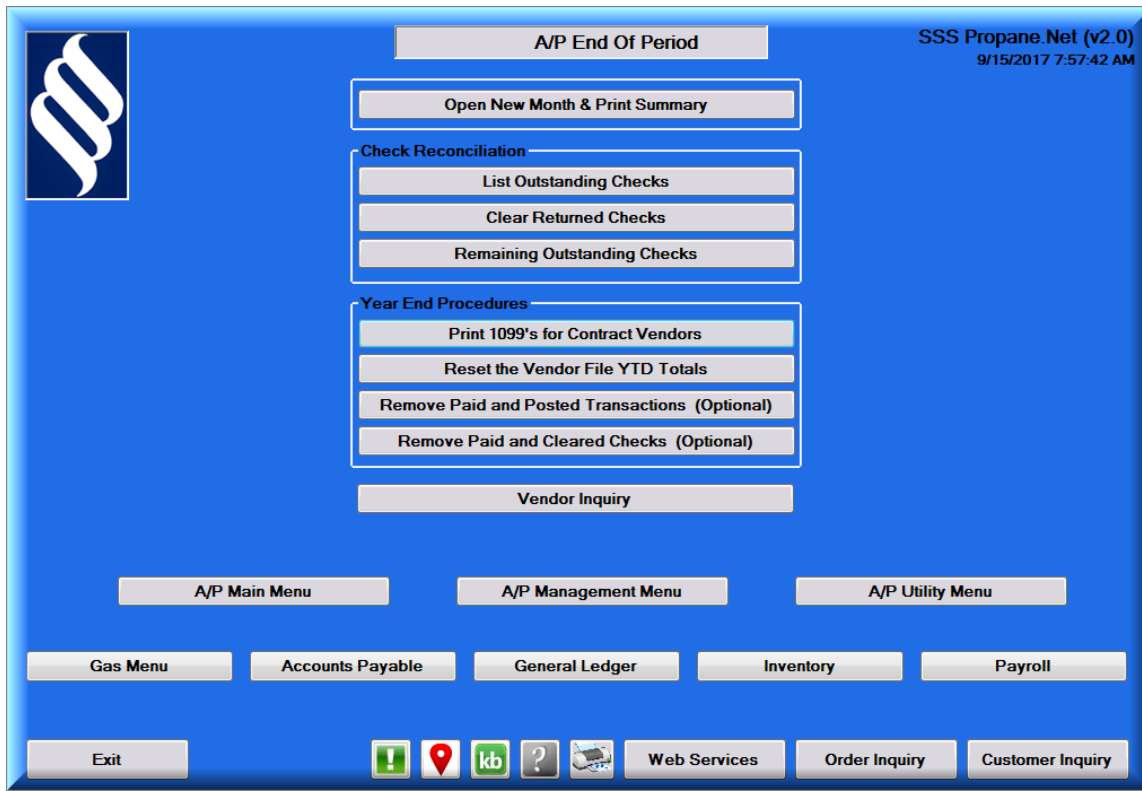
Allows the user to run a series of month/ year end options.

Open New Month and Print Summary:

```
Cash Disbursements Register

Company Identification Code  . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .   SPI        ▼

Month and Year of Check Register Summary To Print . . . . . . . . . . . . . . . . .   (MMYY)   [      ]
< Month must agree with the G/L month that is open for check writing >   09/2017

Form Name  . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .   0001      ▼

Printer Type  . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .   P1 - Oki Data Dot  ▼

                Exit                                                              Continue
```
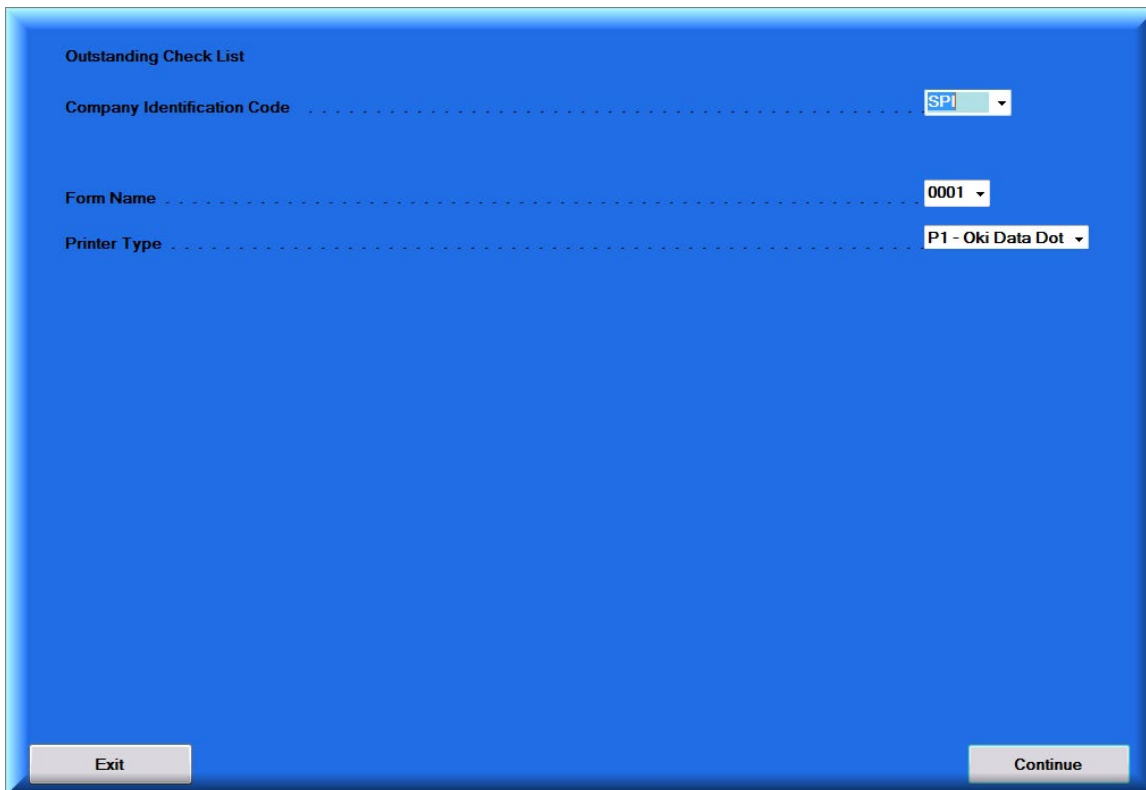
Notes: 1. Run this procedure to open a new month for check writing. It should not be run until all checks to be printed in the current month are printed.

2. Month must agree with the G/L month that is open for check writing.

3. The procedure also prints all the Check Registers for the month being closed.

Check Reconciliation:
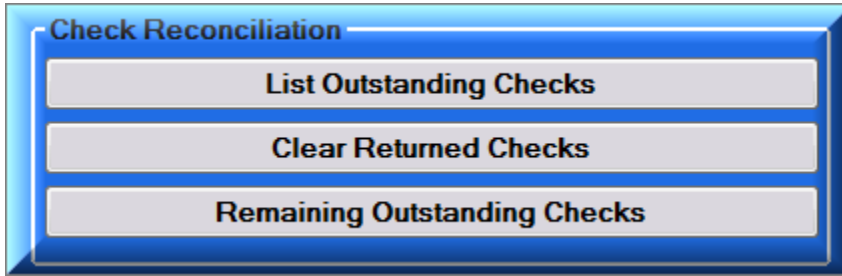
Check reconciliation is run using three steps.

1. List Outstanding Checks:

This procedure is used when reconciling bank statements. When run, it will list all checks that you have paid but have not been recorded in the system as received back from the bank. Beside each outstanding check the program will list the running check balance.

Example:

```
STYER PROPANE                    OUTSTANDING CHECKS

Number    Date      Vendor                                      Check Amount      Balance

 4001    1/07/16   1115-5   KEYSTONE HEALTH PLAN EAST               17091.04      17091.04
 4002    1/07/16    214-7   INDEPENDENCE BLUE CROSS                  8406.64      25497.68
 *    *
18298    3/20/14    393-9   METLIFE - GROUP BENEFITS                 1121.51      26619.19
 *    *
18300    3/20/14    436-6   VIRGINIA LP TRUCKS, INC.                  134.93      26754.12
18301    3/20/14    481-2   BLACK HORSE AUTO BODY SUPPLY              168.24      26922.36
 *    *
18303    3/20/14    542-1   LEGALSHIELD                                95.60      27017.96
18304    3/20/14    700-5   STONEWALL GOLF CLUB                      1000.00      28017.96
18305    3/20/14    908-4   TRIBLE'S, INC.                             54.87      28072.83
18306    3/20/14    918-3   STEVE LEISTER                              45.17      28118.00
18307    3/20/14    961-3   AT&T MOBILITY                             648.72      28766.72
18308    3/20/14    991-0   COMCAST CABLE                             341.15      29107.87
18309    3/20/14   1015-7   SOUTHDOWN HOMES                           418.26      29526.13
18310    3/20/14   1016-5   PPC LUBRICANTS                            976.68      30502.81
18311    3/20/14   1019-9   ROCKWOOD CASUALTY INS. CO.               7562.00      38064.81
18312    3/20/14   1065-2   MOSSY OAK CONSTRUCTION                   6504.06      44568.87
18313    3/20/14   1137-9   MASTER'S TOUCH                             37.10      44605.97
18314    3/26/14    863-1   MALVERN PREP SCHOOL                       250.00      44855.97
18315    3/26/14   1009-0   UNIFEYED LLC                             3071.30      47927.27
 *    *
```

2. **Clear the Returned Checks:**

When you receive your bank statement, and after printing a list of outstanding checks, use this procedure to record those checks back from the bank.

Note: After clicking on the outstanding list to change the box to read **CLEAR- YOU MUST CLICK ON CONTINUE.** As you are clearing checks you can click the continue box as often as you want.

Example:

	Check #	Check Date	Amount	Vendor #		VendorName	Cleared Date	User ID
Outstanding	04001	01/07/2016	17,091.04	11155	O	KEYSTONE HEALTH PLAN EAST		
Outstanding	04002	01/07/2016	8,406.64	02147	O	INDEPENDENCE BLUE CROSS		
Outstanding	18298	03/20/2014	1,121.51	03939	O	METLIFE - GROUP BENEFITS		
Outstanding	18300	03/20/2014	134.93	04366	O	VIRGINIA LP TRUCKS, INC.		
Outstanding	18301	03/20/2014	168.24	04812	O	BLACK HORSE AUTO BODY SUPPLY		
Outstanding	18303	03/20/2014	95.60	05421	O	LEGALSHIELD		
Outstanding	18304	03/20/2014	1,000.00	07005	O	STONEWALL GOLF CLUB		
Outstanding	18305	03/20/2014	54.87	09084	O	TRIBLE'S, INC.		
Outstanding	18306	03/20/2014	45.17	09183	O	STEVE LEISTER		
Outstanding	18307	03/20/2014	648.72	09613	O	AT&T MOBILITY		
Outstanding	18308	03/20/2014	341.15	09910	O	COMCAST CABLE		
Outstanding	18309	03/20/2014	418.26	10157	O	SOUTHDOWN HOMES		
Outstanding	18310	03/20/2014	976.68	10165	O	PPC LUBRICANTS		
Outstanding	18311	03/20/2014	7,562.00	10199	O	ROCKWOOD CASUALTY INS. CO.		
Outstanding	18312	03/20/2014	6,504.06	10652	O	MOSSY OAK CONSTRUCTION		
Outstanding	18313	03/20/2014	37.10	11379	O	MASTER'S TOUCH		
Outstanding	18314	03/26/2014	250.00	08631	O	MALVERN PREP SCHOOL		

Clear Returned Checks

Cleared Checks:	0	Cleared Checks Amount:	0.00
Outstanding Checks:	2687	Outstanding Checks Amount:	18561161.16
Total Checks:	2687	Checks Total:	18561161.16

Exit   Continue

3. Remaining Outstanding Checks:

Outstanding Check List

Company Identification Code . . . . `SPI` ▾

Form Name . . . . `0001` ▾

Printer Type . . . . `P1 - Oki Data Dot` ▾

Exit   Continue

After your checks have been reconciled, run this procedure to print a list of the checks that are still unreconciled.

Note: Use this list to reconcile your bank statement.

Example:

```
STYER PROPANE                    OUTSTANDING CHECKS

Number    Date      Vendor                              Check Amount    Balance
1234      08/19/15  5678      Polar Pop Co              25.00           7,899.00
1235      08/20/15  9876      Daily Bread Min           75.00           7,824.00
1236      08/20/15  0128      Holly Time                123.49          7,700.51
```

Year End Procedures:
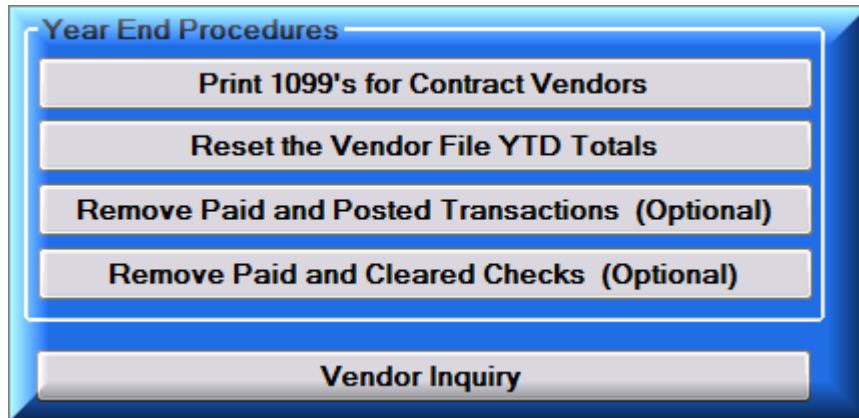
This menu allows the user to complete procedures needed to end the year.

Print 1099's for Contract Vendors:

This option may be used to print 1099 forms for qualifying vendors.

Note: Qualifying vendors are those who you have flagged their vendor master file to print 1099's and who you have paid at least $600 to in the current calendar year.

Example:

```
 *                                          *

   STYER PROPANE
   P.O. BOX 387
   UWCHLAND          PA    19480




      231695358


   SARAH P. STYER                    24000.00

   415 MILFORD RD

   DOWNINGTOWN       PA   19335 0000
```

Reset the Vendor File YTD Totals:

Allows the user to reset the A/P Fiscal and or Calendar YTD totals (to zero) in the A/P vendor file. It should be run after you have posted all of you're a/P transactions for the respective year. (Fiscal of Calendar) This can be run to clear both the fiscal and calendar YTD totals at the same time if the fiscal year end for your company is in December.

Remove Paid and Posted Transactions:

This procedure will remove invoices that have been paid and posted to the General Ledger prior to a specified date. This procedure should be used to keep the A/P files from becoming unmanageably large. It may be run at any time during the year. Most companies would choose to run it once a year after the fiscal year close.

Note:

Enter which "Year to Date" totals you want to reset (MM/YYYY)

Please Call Suburban before doing this

<u>Remove Paid and Cleared Checks:</u>

Remove Paid and Cleared Checks

Company Identification Code . . . . SPI ▾

Remove Paid and Cleared Check History dated prior to Month/Year . . . . :

Exit   Continue

Allows the user to permanently delete checks out of the check file that have been paid and cleared.

A/P Utility Menu:
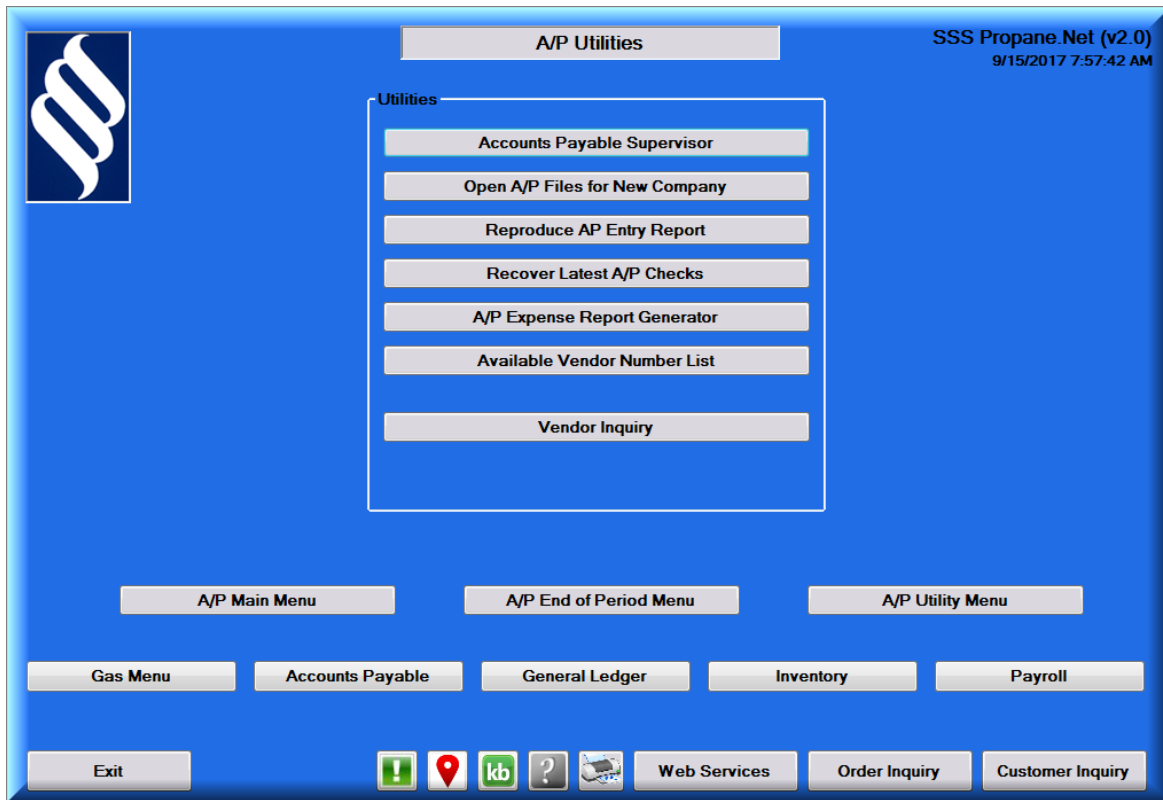
Allows the user to perform those options which are not normally performed during the month.

Accounts Payable Supervisor:

Accounts Payable - SUPERVISOR

Company Identification Code . . . . SPI ▾

Exit   Continue

SPI   A/P SUPERVISOR DATA

Field	Value		
Company Name	STYER PROPANE		
Company Address	P.O. BOX 387		
City State and Zip	UWCHLAND	PA - PENNSYL ▾	19480
Federal Tax ID number	231695358		
State Tax ID number		Banks Number Of	

Accounts Payable Record Number: 22101

(U) = United States or (I) = International. . . . . U - US ▾

Accounts Payable Journal Number Last Posted to G/L 01173

Check Register # Last Posted 01027

Check Nr Last Used:. 21351

Check Month Open for Printing 09/2017

Oldest Accounting Period with A/P Transactions:. 07/1998

Ending Year/Month of Current Fiscal Year:. 12/2017

Current Calendar Year:. . . . . 2017 ▾

Accounts Payable G/L Account Number. 201

Cash Disbursement G/L Account Number. 102

Discounts Taken   G/L Account Number 409

Truck Expense G/L Account Number . . . .

Truck Asset G/L Account Number . . . .

Value Added Tax G/L Account Number . . . .

Exit   Save

This allows the user to establish the initial data when settling up a new company on the A/P system. It can also be used to check on where the system is at any particular time.

Screen Two Fields:

Enter the Company Name, Address, Federal Tax Id, and State Tax Id.

A/P Record Number:	Each entry takes up two or more records in the A/P file for each transaction, depending on the number of accounts the transaction is expensed to. This number indicates how many records are presently being used by the system
United States/ International	US Companies enter "U". All others enter "I".
A/P Journal Number:	Each time you update the General Ledger with A/P expenses, an A/P Expense Journal is printed, and this number is sequenced by one.
Check Register # Last Printed:	Each time checks are printed, a check register is printed first. This number indicates the last check register that has both printed and been posted to the G/L.
Check # Last Used:	Indicates the latest check number the system has used. It may be reset when you desire.
Check Month Open for Printing:	This is the A/P month that all checks must be dated in order to print.
Oldest Accounting Period with A	This field indicates the date of the oldest transactions still remaining in the A/P file. It is recommended that the A/P file be cleared annually after the Accountant completes his Fiscal Year Audit.
Ending Year/Month of Current Fiscal Year:	All transactions entered with this date or earlier will be added to Fiscal YTD Totals on vendor accounts.
Current Calendar Year:	All transactions entered in the calendar year specified will appear on the Vendor's Calendar Year-to-Date Totals.
Accounts Payable G/L Account #:	This is the G/L account number the system will: 1. post cash disbursement credits to when printing checks 2. Debit expenses to when the A/P Expense journal is printed.

Cash Disbursement G/L Account #:	Disbursement credit will be posted to when checks are printed.
Discounts Taken G/L Account Number:	This is the G/L account number that any discounts taken will be posted to.
Truck Expenses G/L Account Number:	The expense number most commonly used in A/P to post truck repairs and maintenance.
Truck Asset G/L Account Number:	The expense number used to purchase trucks/ vehicles as capital assets.
Value Added Tax G/L Account Number:	This option is only used for Canadian customers

Open A/P Files for New Company:

Allows the user to open Accounts Payable files for a new company.

Note: This procedure will be setup by Suburban Software

Reproduce A/P Entry Report:

Accounts Payable Invoice Entry
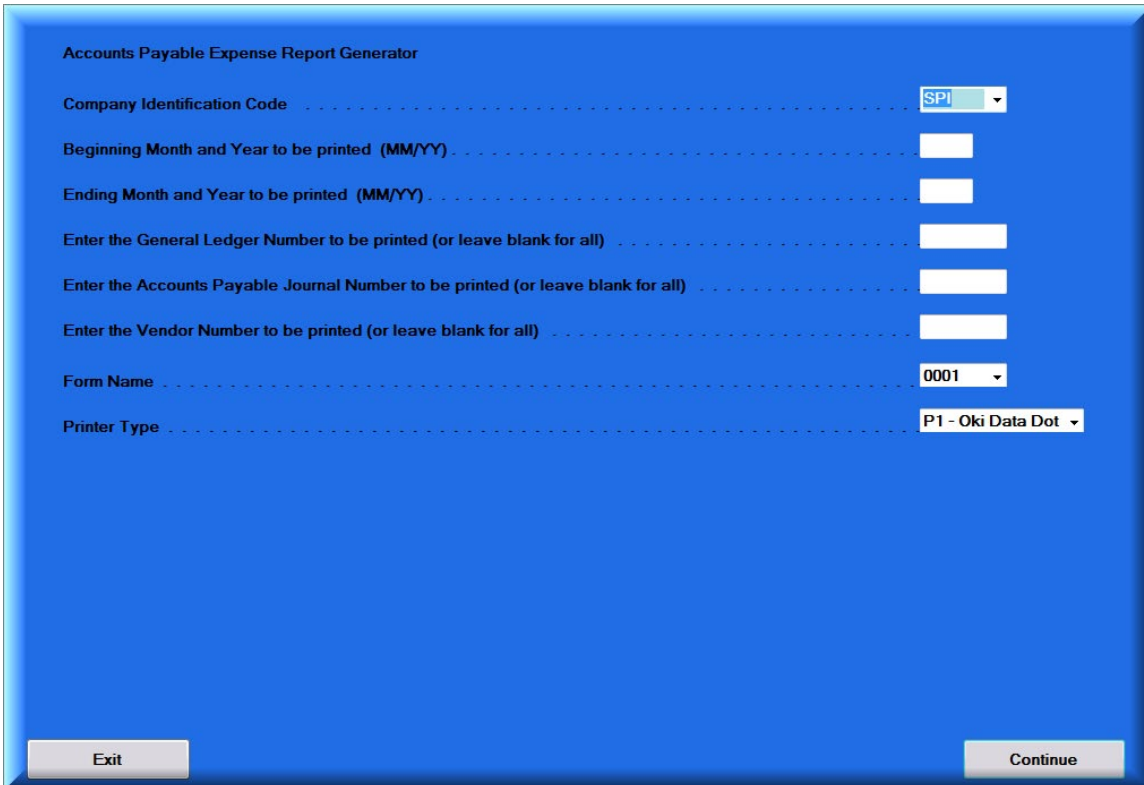
Company Identification Code . . . . SPI

Expense Date MM/YYYY . . . .

Vendor Number (optional) : . . . .

Transaction Number (optional) : . . . .

Exit

Continue

Allows the user to reprint a past list of items entered based on expense state.

Recover Latest A/P Checks:

Allows the user to reprint the last set of checks if a printer or other error occurs during the initial printing. It does this by copying back the "last printed checks" spool file and adding it back to the spool entries.

A/P Expense Report Generator:

Accounts Payable Expense Report Generator

Company Identification Code . . . . [SPI ▾]

Beginning Month and Year to be printed (MM/YY) . . . . [   ]

Ending Month and Year to be printed (MM/YY) . . . . [   ]

Enter the General Ledger Number to be printed (or leave blank for all) . . . . [   ]

Enter the Accounts Payable Journal Number to be printed (or leave blank for all) . . . . [   ]

Enter the Vendor Number to be printed (or leave blank for all) . . . . [   ]

Form Name . . . . [0001 ▾]

Printer Type . . . . [P1 - Oki Data Dot ▾]

[Exit]   [Continue]

Allows the user to reprint the last set of check if the printer errs or other catastrophic event occurs during the initial printing. It does this by copying back the last "printed checks" spool file and adding it back to the spool entries.

Available Vendor Number List:

This procedure lists a chart of usable account numbers that are available or are presently being occupied by A/P Vendors. The vendor number us a modulus 10 self-check digit, which means that only those special numbers can be used.

Example:

```
STYER PROPANE                          VENDOR MASTER ACCOUNT NUMBERS                    09/21/17  12:04 KELLY      1

001-8 FRO&F, LLP              002-6 SPRINT               003-4 PENN MUTUAL LIFE INSURANCE 004-2 R.E. MICHEL COMPANY, INC.
      2000 MARKET STREET            P.O. BOX 4181              770 NEWTOWN-YARDLEY RD.           P.O. BOX 2318
      PHILADELPHIA    19103         CAROL STREAM    60197      NEWTOWN         18940            BALTIMORE       21203
005-9 RJL LANDSCAPING, INC.   006-7 AREA 3 REPUBLICAN PARTY 007-5 SAFEGUARD              008-3 KOCH HYDROCARBON, LP
                                                                 P.O. BOX 88043                P. O. BOX 201922
                                                                 CHICAGO         60680         HOUSTON         77216
009-1 ALL BRAND               010-9 GEYA                 011-7 PA ONE CALL SYSTEM, INC.  012-5 NATIONAL PENN BANK
      949 E. MAIN STREET            P.O. BOX 164               P.O.BOX 641121                   P.O. BOX 480
      NORRISTOWN     19401          UWCHLAND        19480      PITTSBURGH      15264            BOYERTOWN       19512
013-3 MID-STATES SUPPLY, INC. 014-1 TEXAS LIQUIDS        015-8 HAJOCA CORPORATION        016-6 RYAN'S SERVICES
                                    P. O. BOX 827893            P.O. BOX 536414                 101 QUEENS DRIVE
                                    PHILADELPHIA    19182      PITTSBURGH      15253            KING OF PRUSSIA 19406
017-4 POSSE WALSH BUCKMAN VAN BU 018-2 TABLET BUILDERS, INC. 019-0 CHRISTOPHER WHITE     020-8 LEONARD FERGUSON
      P.O. BOX 1121                 1700 INDIAN RUN ROAD       102 OVERLOOK RD                  29 WELLESLEY LANE
      BLUE BELL       19422         MALVERN         19355      MORGANTOWN      19543            DOWNINGTOWN     19335
021-6 DITCH WITCH MID-ATLANTIC 022-4 EXPERT AUTO ELECTRIC, INC. 023-2 TOWNSHIP OF MIDDLETOWN 024-0 ACTUARIAL ENTERPRISES, INC
      397 HIGHWAY 33                P. O. BOX 2054             P. O. BOX 157                    770 NEWTOWN-YARDLEY RD.
      ENGLISHTOWN     07726         BRISTOL         19007      LIMA            19037            NEWTOWN         18940
025-7 E & S AUTO PARTS, INC.  026-5 ROTARY CC            027-3 BRACCIO CARPENTRY CONTRACT 028-1 BOROUGH OF PHOENIXVILLE
      3335 MARKET STREET            P. O. BOX 239              1050 N. MILFORD ROAD
      TWIN OAKS        19014        LIONVILLE       19353      DOWNINGTOWN     19335            PHOENIXVILLE    19460
029-9 DEWEES BROS. PLUMBING & HE 030-7 HEAVY DUTY PARTS, CO. 031-5 JOHN M. HILL MACHINE CO., 032-3 CHESTER COUNTY FENCE COMPA
                                    6584 RUCH ROAD             233 FARVIEW ROAD                 545 POTTSTOWN PIKE
      CHESTER SPRINGS 19425         BETHLEHEM       18017      HAMBURG         19526            CHESTER SPRINGS 19425
033-1 ANDREKO & MARESCA CONSTRUC 034-9 DISTRICT COURT 15-2-07 035-6 F. TROPEA BLD. CONTRACTOR, 036-4 PRIVATE CARRIER ALLIANCE
      903 SOUTH PARK AVENUE         75 EAST UWCHLAN AVE S-1    P. O. BOX 31                     P. O. BOX 159060
      AUDUBON         19403         EXTON           19341      GLEN MILLS      19342            NASHVILLE       37215
037-2 EAST GOSHEN TOWNSHIP    038-0 E.O.S.               039-8 COMMONWEALTH OF PENNSYLVAN 040-6 HONEY BROOK TOWNSHIP
      1580 PAOLI PIKE               24 HAGERTY BLVD, SUITE     P. O. BOX 747034
      WEST CHESTER    19380         WEST CHESTER    19382      PITTSBURG       15274            HONEY BROOK     19344
041-4 CROSSKEYS INSURANCE INC. 042-2 AMERIHEALTH CASUALTY SERVI 043-0 RWS                044-8 RAILWAY RESOURCES
      10-C WINGCO LANE              1880 JFK BLVD.             465 LITTLE CONESTOGA RO          480 FONT ROAD
      READING         19605         PHILADELPHIA    19103      DOWNINGTOWN                      DOWNINGTOWN     19335
045-5 DEGREE DAY SYSTEMS, INC, 046-3 BRIAN BLOCK         047-1 BLASTING UNLIMITED        048-9 CHESTER COUNTY 4-H
      33 VILLAGE PARK ROAD          P. O. BOX 82               122 E. CONESTOGA ROAD            601 WESTTOWN ROAD,STE 3
      CEDAR GROVE                   DENVER          17517      ELVERSON        19520            WEST CHESTER    19382
049-7 BMG/EAGLE MEDICAL ASSOCIAT 050-5 AMGRO, INC.       051-3 RELIANCE NATIONAL INDEMNIT 052-1 BERNARD K. MORGAN BUILDERS
      1230 POTTSTOWN PIKE           P. O. BOX 15089            P. O. BOX 631727                 2745 COVENTRYVILLE ROAD
      GLENMOORE       19343         WORCESTER       01615      BALTIMORE       21263            POTTSTOWN       19465
053-9 NGL SUPPLY, INC.        054-7 ASSOCIATED TRUCK PARTS 055-4 SCOTT HAYES             056-2 VERIZON
      DEPARTMENT 2150               1075 E. PHILADELPHIA AV     113 DEEP WILLOW DRIVE           P. O. BOX 28000
      TULSA           74182         GILBERTSVILLE   19525      EXTON           19341            LEHIGH VLY      18002
057-0 MARCO PROTECTION SYSTEMS, 058-8 COMMERCE NATIONAL INSURANC 059-6 J. L. GRIEST       060-4 BERGEY'S CHEVROLET
      288 BOOT RD                   P. O. BOX 2060             31 MARTIN ROAD                   518 ROUTE 209
      DOWNINGTOWN     19335         CHERRY HILL     08034      COATESVILLE     19320            COLMAR          18915
061-2 MCMULLEN'S FLORIST/GREENHO 062-0 PENN MUTUAL LIFE INSURANCE 063-8 BRANDYWINE MEDCENTER 064-6 BILL DONAHOWER TOOL SALES
      80 WEST MAIN STREET           P.O. BOX 9773              625 N. POTTSTOWN PIKE            P.O. BOX 156
      ELVERSON        19520         PROVIDENCE      02940      EXTON           19341            HOPELAND        17533
065-3 PASCO                   066-1 FOX ROTHSCHILD LLP   067-9 JEFF D'AMBROSIO DODGE      068-7 WEST BRADFORD TOWNSHIP
      101 E CEDAR LN, UNIT A,       2000 MARKET ST, 20TH FL    1221 E. LANCASTER AVE.
      FRUITLAND       21826         PHILADELPHIA    19103      DOWNINGTOWN     19335
069-5 PA UNEMPLOYMENT COMP FUND 070-3 HAB-OPT           071-1 HAB-EIT                    072-9 KRAPF HOMES, INC.
      P.O. BOX 68568                P.O. BOX 906               P.O. BOX 900                     451 MARSHALL RD
      HARRISBURG      17106         BANGOR          18013      BANGOR          18013            GLENMOORE       19343
073-7 MASS MARKETING          074-5 EAGLE TRANSMISSION & REAR 075-2 DAVID W KRAPF         076-0 UWCHLAN TOWNSHIP
      7209 DIXIE HIGHWAY             P O BOX 27                111 EDGEFIELD DRIVE              715 NORTH SHIP
      FAIRFIELD       45014         UWCHLAND        19480      DOWNINGTOWN     19335            EXTON           19341
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Special Situations:

The following section is intended to provide instruction on handling special types of accounts payable transactions. Please be aware Suburban Software Systems only makes recommendations regarding accounting procedures. Any specific accounting methods should be discussed with an accountant.

Applying Freight to Inventory Items:

Accounting procedures permit freight to be expensed directly to a freight expense account -or- freight may be added to an inventory item's value and not expensed until the inventory item is sold. If your company uses the latter method and the gas supplier's original invoice includes freight, refer to the section on accounts payable entry for inventoried items. Otherwise, if your company uses the latter method and the supplier's original invoice does <u>not</u> include freight, the following procedure is recommended.

1.   Enter the inventory item invoice through Accounts Payable.

      a.   On the first A/P (Invoice Entry) screen, enter the invoice amount as received from the supplier (ie. no freight included). This will credit AP (201) and debit the expense accounts entered on screen two when the "print and post expenses" option is run from the Accounts Payable menu.

      b.   Estimate the freight charge (if not known).

      c.   On screen two of A/P (the expense account distribution screen) two entries will need to be made.

            1.   Enter the amount of the original invoice *plus* the freight charge estimate to the 500 account. This will make the invoice "out of balance" with the invoice amount.

            2.   Enter a credit (-) for the estimated freight charge amount to a "Freight Allowance" general ledger account. This entry brings the invoice back into balance and leaves a credit on the "freight allowance" account.

          You have now increased the inventory item value by the amount of the purchase including freight, and credited the freight allowance account for the estimated amount of the freight.

2.   **When the freight bill is received.**

a.   On the first A/P (Invoice) screen, enter the invoice freight amount as received.

b.   On the second (G/L Distribution) screen, apply the freight charge to the "Freight Allowance" account.

The above entries will credit the AP account and debit the freight allowance account for the amount of the freight.

This two-step process allows you to apply an estimated (or actual - if known) freight amount to inventory. Any difference between the actual and estimated freight will remain as a balance on the freight allowance general ledger account. After all entries have been made, the freight allowance general ledger account will carry a 0 balance if actual freight amounts equal estimated freight amounts. If actual freight exceeds the estimated freight, the freight allowance account will carry a debit (+) balance and if actual freight is less than estimated, the account will carry a credit (-) balance.