



***Suburban  
Software  
Systems***

**GENERAL LEDGER**

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# General Ledger



General Ledger

SSS Propane.Net (v1.3)  
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SQL Indexes Enabled

General Ledger

- Enter General Journal & General Ledger
- Display General Ledger
- List General Ledger
- List General Journal
- List Trial Balance
- List Balance Sheet
- List Income Statement
- List Financial Ratios
- Open a New Month
- Close a Month & Roll Balances Forward
- Enter / Update General Ledger Accounts

G/L Utility Menu

G/L Recurring Journal Entry

Gas Menu

Accounts Payable

General Ledger

Inventory

Payroll

Exit

?



Web Services

Order Inquiry

Customer Inquiry

## **Introduction:**

The Suburban Software General Ledger System incorporates special features designed to meet the needs of the Propane Gas Retailer. The system can also be used for standard business general ledger accounting.

The systems features include:

- ❖ The ability for you to carry the Sales, Purchases and Inventory of both dollars and gallons to the General Ledger for reporting in Dollars, Gallons, and Cent/Gallon
- ❖ Allowance for more than one accounting period for posting at a time.
- ❖ Automated posting from the Suburban Software **A/R, A/P, Inventory, and Payroll Systems.**
- ❖ General Ledger posting system which prevents you from being out of balance.
- ❖ Designation of up to 99 different branches or profit centers with both individual and consolidated Income Statements.
- ❖ Flexible Financial Statements which allow for detailed or consolidated printouts by individual profit centers, or the entire company; with or without accompanying gallons and accents/gallons, plus many other features.
- ❖ Complete Financial Reports including:
  - Balance Sheets
  - Income Statements
  - Trial Balances
  - General Journal
  - General Ledger
  - Financial Ratios

## **Getting Started:**

1. Construct a list of your General Ledger (G/L) accounts and assign them account numbers in accordance with the guide lines and instructions set in this manual (see pg.).
2. Decide on the accounting period you intend to establish as the initial accounting month. Ideally you should begin with the closing month of your latest fiscal year.
3. Click on **G/L Utility Menu**.
4. Construct your initial G/L files for your company by selecting **Open G/L Files for a New Company**.
5. Enter the following information in the appropriate places.
  - ✓ **Company ID:** Enter the CoID of the company to be started.
  - ✓ **Month/ Year:** Enter the month and year (mmyy) of the new company ledger. This is the four digits of the month and year of your initial GL month. i.e. your fiscal year end month.
  - ✓ **Source Company:** Enter the three character code of an existing company G/L files if you want to copy the initial set of General Ledger Account Numbers and Account Descriptions, or press {Enter} if there is not an existing company to copy
  - ✓ **Source Month/Year:** If you are copying an existing company G/L account numbers and descriptions, enter the month and year of the source company files. Example: December 1999 should be entered as {1299}
6. After the program build the specified G/L files, it will display the G/L Supervisor Screen. You may also access this screen by clicking on **General Ledger Supervisor** on the **G/L Utility Menu**.

# General Ledger Supervisor:

**Screen One:** Enter the three character CoID for the company you are starting.

## Screen Two:

General Ledger Supervisor

Company Name: .....

Fiscal Year: .....  ▾      Beginning in Month of:  ▾

Last Month Year Open:       Last Month Year Closed:

Gas Company: .....(Y/N)  ▾

Branch Positions 012 ..

Quick Asset Acct Nrs:  thru

A/R Account Numbers:  thru

Inventory Account Nrs:  thru

## **Screen Two Fields:**

- Company Name:** Enter your Company name
- Fiscal Year:** Enter four digits either as 20XX for a fiscal year beginning in January, or as XXYY for a fiscal year beginning in year XX and ending in YY. For example, if the fiscal year begins in March 1999 and ends in March 2000, enter **9900** to this field.
- Last Month/Year Open:** Enter the latest month open in the system in MMY format.
- Last Month/Year Closed:** Enter the latest month closed in the system in MMY format.
- FY Beginning Month:** Enter the two digits for the beginning month of the fiscal year.
- Branch Positions:** Enter the number of positions in the G/L Account. (0,1,2).
- Gas Company (Y/N):** Determines if gallon fields will be required.  
{Y} = Yes  
{N} = No
- Ratio Account Numbers:** Enter the first three digits for the range of the requested accounts. These are used when printing Financial Ratios. Reference the chart of G/L numbers to place the series of numbers that pertain to each category.
- Note:** The completed Supervisor record will be posted in the file. You will then be able to begin entering your G/L Accounts.



## **Account Numbering:**

**Purpose:** Account numbers are used by the General Ledger System not only to access accounts but also to distinguish asset accounts from liabilities, and revenue accounts from expenses. To insure the SSS General Ledger System will properly produce the Balance Sheet and Income Statement, you should have an understanding of: how the G/L account numbers are used to classify accounts, how to assign them, and what special considerations need to be given to certain types of accounts.

## **Account Numbers:**

The account number may range in length from a minimum of 3 characters to a maximum of 6 characters. The first three positions classify the account into different classification levels and must be numeric. The fourth position may optionally be used to classify sales and expense accounts by Branch or Division. If the fourth (or the fourth and fifth) position is used for Branch/Division classification they must be numeric. The Branch Position will both have to be numeric before the account will be recognized as being "Departmentalized".

Examples:

- (1) 101 Cash in Bank
- (2) 101-ST Cash In Bank - South Timber Bank
- (3) 170 Storage Tanks
- (4) 410-1 Domestic Gas Sales - Branch 1
- (5) 410-2 Domestic Gas Sales – Branch 2
- (6) 701 Advertising

## **Classification Levels:**

**Purpose:** General Ledger accounts will fall into a specific class of accounts based on its account number.

### **Level One Classification:**

- ❖ Level One classifies an account as an
  - **Asset,**
  - **Liability,**
  - **Owner Equity**
  - **Sale**
  - **Expense**
  
- ❖ The first position of the account number signifies which Level One Classification the G/L account is assigned to. For example: "Asset" accounts all begin with the number one, "Liability" accounts begin with two, etc....
  
- ❖ Each Level One must also have a "Control Record" at the beginning of the accounts.
  
- ❖ Control Records are G/L Accounts with special characters in certain positions of the account number.
  
- ❖ Level One Control Records are listed below:
  - 1 \*\*\*\$ = Assets
  - 2 \*\*\*\$ = Liabilities
  - 3 \*\*\*\$ = Net Worth
  - 4 \*\*\*\$ = Sales
  - 5 \*\*\*\$ = Cost of Goods Sold
  - 6 \*\*\*\$ = Operating Expenses
  - 8 \*\*\*\$ = Other Income & Expenses

## **Level Two Classification:**

- ❖ Classifies the account as to the type of asset, type of liability, or type of sale, etc. that the account is assigned to. For example, level two separates Current Assets from Fixed Assets.
- ❖ Separates Gas Sales from Appliance Sales.
- ❖ Controlled by Level Two Control Records.
- ❖ Level Two Control Records are special accounts that end with **(space)\*\*\$**
- ❖ To place an account within a level two control, the account number must be greater than the appropriate "Level Two Control Record" but less than the next Level Two Control Record.
- ❖ To assign an account such as "Cash in Bank" and "Inventory" as Current Assets they must be numerically assigned to an account greater than the "Current Asset" Control Record but less than the "Fixed Asset" Control Record
- ❖ The control record for "Current Assets" and "Fixed Assets" is listed below.
- ❖ **Examples of Level Two Control Records:**
  - **10 \*\*\$ Current Assets**
  - 101 Cash in Bank
  - 110 Accounts Receivable
  - 120 Inventory
  
  - **16 \*\*\$ Fixed Assets**
  - 160 Land
  - 170 Building etc

## **Level Three Classification:**

- ❖ An optional level that is available for those companies that want another level of control totals on their Balance Sheet or Income Statement. For example, level three might separate multiple inventory accounts from other current asset accounts.
- ❖ To place an account within level three control, its account number must be greater than the "Level Three Control Record".
- ❖ Level three control records end in **(space) \*\$**
- ❖ Level Three Totals will print whenever the next level Three Control record is encountered.
- ❖ If the next accounts are not in a level three control group then the accounts should be preceded by a level three control record that ends with a **(space) \***
- ❖ This will generate the printing of the control totals of the previous group.
- ❖ **Example** Of Level Three Control Records:
  - **120 \*\$ Inventory:**
  - 121 Gas Inventory
  - 123 Parts Inventory
  - **130 \*- Notes Receivable**

## **Level Four Classification:**

- ❖ Final Level of Classification
- ❖ Used to subtotal like accounts on Balance Sheets and Income Statements.
- ❖ Used to consolidate like accounts into one line item when printing "Consolidated" Balance Sheets or Income Statements.
- ❖ This Consolidation is accomplished by making the first three digits of like accounts the same.
- ❖ **Example:**
  - **101**-NB Cash in Bank - National Bank **101**-ST Cash in Bank - Sun Trust  
**Prints as:**
  - **101** Cash in Bank
  - **411-2** Domestic Propane - Branch 2 **411-3** Domestic Propane - Branch 3  
**Prints as:**
  - **411** Domestic Propane

## Notes:

### **Account Descriptions:**

In the example above, note that when printing consolidated statements, any text after a (-) in the account description is truncated on the consolidated account line item.

### **Special Accounts:**

There are a few "special" account numbers that must be in the system to control the computation of profits and expenses.

Examples:

#### **Initial Control Records:**

The initial set of Level One, Level Two and Special Account numbers that should be in the system are as follows:

1***\$	=	Assets
10**\$	=	Current Assets
16**\$	=	Fixed Assets
18**S	=	Other Assets
2***\$	=	Liabilities
20**\$	=	Current Liabilities
26**\$	=	Long Term Liabilities
31**\$	=	Capital
390	=	Retaining Earnings Brought Fwd
4***S	=	Sales
40**\$	=	Gas Sales
42**\$	=	Other Sales
5***\$	=	Cost of Goods Sold
51**\$	=	Cost of Gas Sold
52**\$	=	Cost of Appliances Sold
53**\$	=	Cost of Carburation Sold
54**\$	=	Cost of Parts & Supplies Sold
599999	=	Gross Profit
6***\$	=	Operating Expenses
60**\$	=	Payroll
70**\$	=	Other Operating Expenses
799999	=	Net Income from Operations
80**\$	=	Other Income & Expenses
80**\$	=	Other Income
90**\$	=	Other Expenses
990999	=	Net Income Before Tax
995FED	=	Federal Income Tax
995ST	=	State Income Tax
999	=	Continued
999999	=	Net Income(Loss)

**Moving Control Records:**

Level Two and Level Three Control Records may be moved to allow for more accounts in one category or another within the Major Classification.

Example:

The "Other Assets" control record could be moved to start at account **19(space)\*\*\$** in lieu of **18(space)\*\*\$** To Move a control record access the old control record via G/L Account Maintenance and change its status to "D". Then access the new control record and complete the new description.

**Gross Profit Markup:**

To provide a Mark-Up figure for up to 9 classes of sale on the Income Statement. Second Level Sales and Cost of Sales Accounts should compliment each other by having their second position number greater than zero and matching each other.

Example:

If the account for "Appliance Sales" is number "**420xxx**", then the "Appliance Purchases" account should be "**520xxx**" and "Appliance Inventory Change" account should be account number "**525xxx**". Sales and Cost of Sales Account Numbers like 401 or 501 should not be used if mark-up is to be computed.

**Branch/Division:**

**Two to Nine Branch/Divisions:**

Sales and Expense accounts may be further sub-classified by up to 9 different Branches or Divisions. This is accomplished by assigning a numeric Branch/Division number as the 4th position of the account number. By classifying accounts this way you can produce individual Income Statements for each Branch/Division. In the General Ledger Supervisor Record specify Branch Positions = 1.

**Account Descriptions:**

The account description field is 29 characters in length. If accounts are sub-classified beyond the third control level then a dash (-) should appear in the account description to separate the third level classification from its Branch/Division level of **G/L Account Numbering Section:**

Classification. The dash (-) becomes significant when printing a "Consolidated" Balance Sheet or Income Statement because all of the branch level description after the dash will be "truncated" and not print.

Examples:

- |     |         |                              |
|-----|---------|------------------------------|
| (1) | 101-FNB | Cash - First National Bank   |
| (2) | 101-ST  | Cash – South Timber Bank     |
| (3) | 170     | Storage Tanks                |
| (4) | 410-1   | Domestic Gas Sales- Branch 1 |
| (5) | 410-2   | Domestic Gas Sales- Branch 2 |
| (6) | 701     | Advertising                  |

Accounts 101FNB and 101ST are cash accounts and would appear on the "Summarized" Balance Sheet as "Cash". They would both appear individually on a "Detailed" Balance Sheet.

Examples (4) and (5) would also both appear as is on a "Detailed" Company Income Statement, but

Examples (4) and (5) would be combined into a "Domestic Gas Sales" figure on a "Summarized" Income Statement.



## Gallons on G/L

The Suburban Software System allows the Propane Gas Dealer to process both dollars and where appropriate gallons through the General Ledger. This provides the following advantages:

- ❖ Knowing income, costs, and profit margins in both dollars and cents/gallons
- ❖ Knowing gallon shrinkage or overage by branch
- ❖ Maintaining gas inventory in both dollars and gallons

To properly process gallons through the General Ledger, you only need to remember one thing, if the transaction involves gallons then debit and credit-gallons in the same manner that you debit and credit the associated dollars.

### **Example:**

You want to make a journal entry to adjust gas inventory to its proper value, and assuming inventory has increased by \$500.00 and 1,000 gallons, then debit the gas inventory asset account \$500.00 and 1,000 gallons, and credit cost of gas sold by \$500.00 and 1,000 gallons.

## G/L Menu:



**Purpose:** General Ledger operations are accomplished by selecting the desired option from the G/L Menu.

**Notes:** The Suburban Software System allows for multi-companies and for multiple General Ledger months to be open, therefore when you select any item from the General Ledger Menu and press the {Continue} Key, the system will always display a screen requesting:

- (1) The Company Identification Code, and
- (2) The Month and Year of the accounting period you want to enter, display, or print.

If you had made a previous request the previous Company I.D. code and previous month and year are initially displayed. They may be changed as necessary.

# Enter General Journal & General Ledger:

## Screen One:

General Ledger - Journal Entry

Company Identification Code ..... DEM ▾

Sales Month and Year ..... (MM/YY) ..... 03/15

Enter Workfile ID where entries are located: ..... KM

Printer Type: ..... VW - View ▾

Exit

Continue

**Note:**

Most General Ledger entries are automatically received from the Suburban Accounts Receivable, Accounts Payable, Inventory and Payroll systems.

When a manual entry is required to be made to the General Ledger, it is accomplished by means of a General Journal Entry. The G/L system is a double entry system. No entry will be accepted until the debits balance to the credits. The system accepts both dollars and gallons. Whenever you are entering a gas transaction enter both dollars and gallons. When the Journal Entry is made, it is immediately posted to both the General Ledger and to the General Journal.

**Screen Two:**

General Ledger - Journal Entry

SPI Accounting Period: 03/15

Source Code ... KM = Journal Entry ENTER Journal Number: 00567

Account Number	Description	Dollars	Gallons	Journal

Debits :

Credits:

Note:

**Purpose:** This screen is used to make a journal entry.

## **Screen Two Fields:**

- Source Code:** The system defaults to JE for Journal Entry
- Journal Number:** (Optional) You may enter any 5 digit reference number you like. Entry is optional. The system will also maintain its own reference record number which refers to sequence in which the entry is made in the General Journal.
- Accounting Period:** This is the date (MMYY) of the accounting period that you are creating a journal entry for.
- Account Number:** (Required) Enter the general ledger account numbers to which you wish to make an entry.
- Dollar Amount:** Enter dollars and cents to be posted to each general ledger account specified. Do not enter the decimal point, because it is assumed at two positions from the right. Debits are entered with the field (+) exit key. Credits are entered with the field (-) key.
- Gallon Quantities:** Enter the whole gallons (no decimal) for those transactions that involved gallons. For example if you are posting a gas invoice to Accounts Payable, then debit the Gas Purchases account for both dollars and gallons, and credit the Accounts Payable account for both dollars and gallons. The gallons should always follow the dollars where appropriate.
- Notes:** After all debits and credits have been entered for one transaction, press **{ENTER}** or click **{Continue}**. The system will:
- (1) Edit for valid account numbers active in the G/L files,
  - (2) Check that your debits and credits balance
  - (3) Display each account description on the screen.
- Any errors found will be displayed by the system. You may change account numbers and amounts as much as you want until the system is in balance. You may wish to annotate your transaction at the bottom of the screen. Any notes entered will appear on the General Journal. Click on the "Save and Exit" button when you have completed your entry, then click on the "Continue" button. That is, the system will not accept the transaction until you have pressed the "Enter" key or click on the "Continue" button on the right bottom of the screen and there were no errors or changes made between pressing the enter key.

## Screen Three:

DEM

YOUR DEM 12/14 KM WORKFILE ENTRIES ARE IN BALANCE. SELECT ONE OF THE FOLLOWING

- A - APPLY THE ENTRIES TO THE DEM 12/14 GENERAL LEDGER?, OR
- R - RETURN TO THE KM JOURNAL ENTRY WORKFILE, OR
- S - SAVE THE KM WORKFILE FOR LATER REVISION, OR
- P - PRINT SAVE KM WORKFILE FOR LATER REVISION, OR
- D - DELETE THE KM WORKFILE.

Back Continue

- Purpose:** This screen will come up when you click **{Continue}** or press **{Enter}** on your keyboard. It allows you to choose one of the following options:
- Apply the entries to G/L
  - Return to the workfile
  - Save the workfile
  - Print the workfile
  - Delete the workfile.


# Display General Ledger:

## Screen One:

Display Ledger

Company Identification Code ..... DEM ▾

Sales Month and Year .....

Enter the specific account number to display: .....  

Exit Continue

**Purpose:** This procedure allows you to display any general ledger account for a specific month. This procedure will display two screens

**Company ID:** Enter the three letter company identification code.

**Sales Month and Year:** Enter the MMY for which you want to print or view.

**Note:** If a general ledger file is not open for the month and year specified an error message will be issued and you will be asked to enter a different period or press CMD 7 to exit the program.

**Account:** Enter the specific account number that you want to view.

**Months:** Enter how many months you would like to include (1-12)

**Screen Two:**

**GENERAL LEDGER DISPLAY**

Your Company Name \_\_\_\_\_ Sales Month and Year: 03/15  
 Account Number: 106      A/R Employee Loans

**GALLONS**

Balance Forward .....	Debit	Credit	Debit	Credit
	<input type="text"/>	<input type="text"/>	\$7,050.00	\$0.00

View	Period	Source Jrl	Line#	Entry Date	Debit Gallons	Credit Gallons	Debit Balance	Credit Balance	Note
<div style="display: flex; justify-content: space-between; align-items: center; border-top: 1px solid black; border-bottom: 1px solid black;"> <span>&lt;</span> <span>&gt;</span> </div>									

Transactions Subtotals .....	Debit	Credit	Debit	Credit
	<input type="text"/>	<input type="text"/>	\$0.00	\$0.00
Ending Balance .....	<input type="text"/>	<input type="text"/>	\$7,050.00	\$0.00

Back

Save

**Note:**      Displayed general ledger account will present the balance forward from the prior accounting period, the transactions that have been posted to the account during the period, and the resulting ending balance. If the balance forwarded is zero, then it is possible the prior month has not yet closed. Transactions entered on the account will show: the two letter source code, the source journal number (your reference # for JE), system reference number, gallons (if any), and the transaction dollar amount:



## **Screen Four Fields:**

**Source Codes:** Indicates the transactions originated from the following system:

**AP** = Accounts Payable  
**CD** = Cash Disbursement ( A/P Checks)  
**CS** = Consumer Sales Contract  
**IN** = Inventory  
**JE** = Journal Entry (General Ledger)  
**PR** = Payroll  
**SJ** = Sales Journal (Accounts Receivable)

**Sales Journal:** A five digit number which corresponds to the reference number printed on the source journal that was produced from the (A/P,A/R, Payroll, or Inventory) system that originated the posting to the General Ledger. The source journal number for entries entered via the G/L are controlled by you (the operator).


**System Reference Number:** A four digit number beginning with one each accounting period indicating the sequence in which entries are made to the G/L month.

## List General Ledger:

Print General Ledger

Company Identification Code ..... DEM ▾

Sales Month and Year (MM/YY) .....

Enter Specific Account Number to print -or- Leave Blank for All .....  

Number of Months to be Included? ..... 0 ▾

Form Name ..... 0001 ▾

Printer Type ..... VW - View ▾

Exit Continue

**Purpose:** This procedure allows you to print any general ledger account for any specific month or for a period of up to 12 months.

### Screen Fields:

**Company ID** Enter your three letter company code.

**Sales Month/Year:** Enter the month and year of the ending accounting period to be printed.

**Number of Months:** Specify the number of months to be printed. You can print any number of months up to 12 months of the ledger from this option.

**G/L Account Number:** Enter the specific G/L account, or "All" for all accounts, to be printed, then press **{ENTER}**, or click **{CONTINUE}**.

**Notes:**

If a general ledger file is not open for the month and year specified an error message is issued and you are requested to enter a different period or press CMD 7 to exit the program.

The printed general ledger account will show the balance forward from the prior accounting period, the transactions that have been posted to the account during the period, and the resulting ending balance. If the balance forward is zero, then possibly the prior month has not closed. The source code, source journal numbers and system reference numbers are defined above on the previous page. This report is identical to the screen displayed when the option to “Display General Ledger” is selected).

**Example:**

**GENERAL LEDGER DISPLAY**

Your Company Name \_\_\_\_\_ Sales Month and Year: 03/15  
Account Number: 201      Accounts Payable Trade

**GALLONS**

					Debit	Credit	Debit	Credit	
Balance Forward . . . . .						439,018	\$0.00	\$0.00	
View	Period	Source Jrl	Line#	Entry Date	Debit Gallons	Credit Gallons	Debit Balance	Credit Balance	Note
View	03/2015	CD 00896	0102	3/1/2015	179,599	0	219,804.72	0.00	
View	03/2015	AP 01009	0117	3/1/2015	0	70,122	0.00	120,948.06	

Transactions Subtotals . . . . .	179,599	70,122	\$219,804.72	\$120,948.06
Ending Balance . . . . .		329,541	\$98,856.66	\$0.00

## List General Journal:

Print General Journal

Company Identification Code ..... SPI

Sales Month and Year (MM/YY) .....

Select a General Journal Type Code (or ALL) ..... ALL

Form Name ..... 0001

Printer Type ..... VW - View

Exit Continue

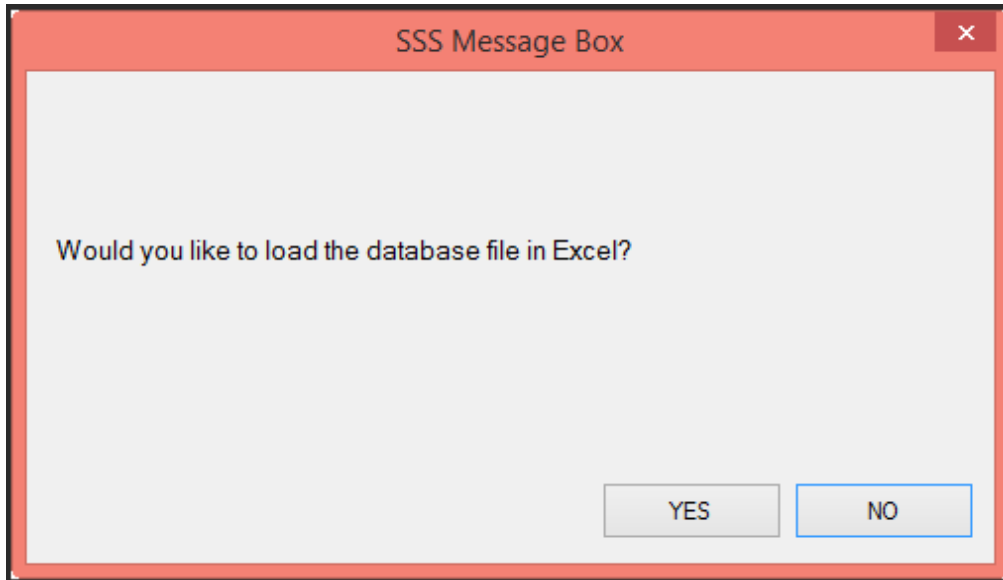
**Purpose:** The General Journal will list all journal entries made to all accounts for a specified month and year. This report should be used to find incorrectly posted entries when account balances are in question.

**Note:** Printing Journal Options are:

**AI** = All Journals  
**AP** = Accounts Payable  
**CD** = Check Register  
**IN** = Inventory  
**PR** = Payroll  
**RJ** = Recurring Journal  
**SJ** = Sales Journal

To print the journal, enter the appropriate responses to the above print options and press **{ENTER}**, or click **{CONTINUE}**

A message box will appear asking if you would like to open the file in Excel. Click yes/no.



**Example:**

YOUR COMPANY NAME		AP General Journal for 3/15		15:06:12 08/17/15	
Reference	Date	Account	Gallons	Debit	Credit
AP 1009 104	03/01	510 Propane	70,122	\$59,909.06	
		105 Motor Fuel		\$41,832.95	
		106 541 Installation Parts Tax Paid		\$4,901.93	
		107 700 Workmans Comp Insurance		\$7,290.00	
		108 707 ICC Physicals Employees		\$85.00	
		109 711 Misc. Company Expense		\$1,274.84	
		110 718 Truck Expense		\$3,887.71	
		111 721 Shop Supplies		\$654.86	
		112 725 Office Expense		\$100.00	
		113 726 Advertising		\$300.00	
		114 728 Travel Expense		\$238.20	
		115 729 Meals & Entertainment		\$192.06	
		116 736 Accounting Fees		\$281.45	
		117 201 Accounts Payable Trade	70,122-		\$120,948.06
			70,122	\$120,948.06	
			70,122-		\$120,948.06

## List Trial Balance:

Print Trial Balance	
Company Identification Code .....	SPI
Sales Month and Year (MM/YY) .....	
Select Accounts to Print (All or Balance Only) .....	B - Balance Onl
Print Monthly Activity Totals? .....	Y - Yes
Form Name .....	0001
Printer Type .....	VW - View

Exit Continue

**Purpose:** For the accounting period specified on the first option screen, this procedure prints the beginning account balance, the total debits, total credits, and the ending balance for all the general ledger accounts. The prior accounting period should be closed before printing the Trial Balance. You may optionally print all accounts or only those with balances.

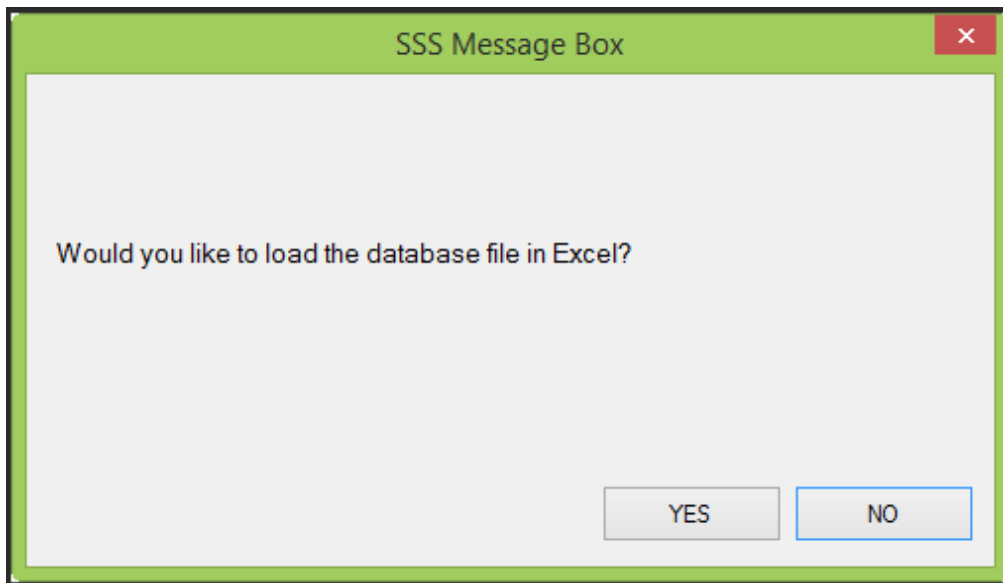
## **Screen Fields:**

- Company Id** Enter the three letter company identification code.
- Sales Month/ Year** Enter the sales month and year through which the Trial Balance will be printed.
- Forms # and Name:** Enter a forms number if there is a special forms number to enter.  
(The default should normally be accepted.)
- Accounts to be Printed:**     **A** = All  
                          **B** = Balance Accounts Only  
                                  If (B) is specified only those accounts with an ending balance will print.

**Notes:** If for any reason the General Ledger is out of balance an error message will be displayed and the amount of the general ledgers difference will print at the end of the Trial Balance.

When all fields have been filled in hit **{ENTER}** or click **{CONTINUE}**

A message box will appear. Click yes to open in file in excel, or click no to continue.





## Example:

YOUR COMPANY NAME, INC.	Income Statement						11:01:46 09/16/13	
	Current Month			thru December 2011			* G A L	L O N S *
SALES							Current	December 2011
Residential Propane	954,483	71.3%	\$2.47	7,181,348	72.7%	\$2.43	386,778	2,954,260
Prepaid Contract Gas	176,721	13.2%	\$2.47	917,413	9.3%	\$2.22	71,437	413,668
Commercial Propane	123,822	9.2%	\$2.12	876,500	8.8%	\$2.11	58,353	414,912
Agricultural Propane	2,637	.2%	\$1.99	51,789	.5%	\$1.98	1,325	26,174
Wholesale Propane				541,186	5.4%	\$1.74		311,663
Metered Propane	249	.0%	\$4.29	4,153	.0%	\$3.34	58	1,244
Builder Propane	27,251	2.0%	\$2.28	99,480	1.0%	\$1.95	11,974	51,043
	-----			-----			-----	-----
<b>GAS SALES</b>	<b>\$1,285,162</b>	<b>96.0%</b>	<b>\$2.43</b>	<b>\$9,671,869</b>	<b>98.0%</b>	<b>\$2.32</b>	<b>529,925</b>	<b>4,172,964</b>
Installations	13,723	1.0%		64,208	.6%			
Annual Tank Rent	5,960	.4%		40,143	.4%			
Parts & Fittings	13,500	1.0%		16,119	.1%			
Tank Sales	16,315	1.2%		27,809	.2%			
Backhoe Income	1,225	.0%		23,362	.2%			
Builder Free Propane Alloc.				493				
Sales Tax Commission				25,200	.2%			
Property Rental Income	2,000	.1%						
	-----			-----			-----	-----
<b>OTHER SALES</b>	<b>\$52,723</b>	<b>3.9%</b>		<b>\$197,335</b>	<b>2.0%</b>			
	-----			-----			-----	-----
<b>Total SALES</b>	<b>\$1,337,885</b>	<b>100.0%</b>		<b>\$9,869,204</b>	<b>100.0%</b>		<b>529,925</b>	<b>4,172,964</b>
<b>COST OF GOODS SOLD</b>								
Motor Fuel	253-			114,552-				
Propane Inventory Change				86,090	\$5.03			17,104
Propane Purchases	709,717-	\$1.55		6,328,923-	\$1.56		458,948-	4,064,331-
	-----			-----			-----	-----
<b>COST OF GAS SOLD</b>	<b>\$709,970-</b>	<b>55.2%</b>	<b>\$1.55</b>	<b>\$6,357,385-</b>	<b>65.7%</b>	<b>\$1.57</b>	<b>458,948-</b>	<b>4,047,227-</b>
<b>Profit on GAS SOLD</b>	<b>\$575,188</b>	<b>44.8</b>	<b>\$ .88</b>	<b>\$3,314,481</b>	<b>34.3</b>	<b>\$ .75</b>		
Installation Parts Tax Paid				19,090-	\$21.17			9-
	-----			-----			-----	-----
<b>COST OF PARTS SOLD</b>		<b>%</b>		<b>\$19,090-</b>	<b>%.21.17</b>			<b>9-</b>
	-----			-----			-----	-----
		<b>\$ .67-</b>		<b>\$19,090-</b>	<b>\$20.42-</b>			
Cost of Tanks Sold		<b>%</b>			<b>%</b>			
	-----			-----			-----	-----
<b>Total COST OF GOODS SOLD</b>	<b>\$709,970-</b>	<b>53.0%-</b>		<b>\$6,376,475-</b>	<b>64.6%-</b>		<b>458,948-</b>	<b>4,047,236-</b>
<b>GROSS PROFIT</b>	<b>\$627,914</b>	<b>46.9%</b>		<b>\$3,492,729</b>	<b>35.3%</b>		<b>70,977</b>	<b>125,728</b>

YOUR COMPANY NAME, INC.

Income Statement

11:01:46 09/16/13

	Current Month		thru December 2011		* G A L L O N S *	Current	December 2011
<b>OPERATING EXPENSES</b>							
Payroll Office			253,447-	2.5%-			
Payroll Drivers			372,059-	3.7%-			
Payroll Mechanics			106,974-	1.0%-			
Payroll			106,152-	1.0%-			
Payroll			143,323-	1.4%-			
Federal Unemployment			998-	.0%-			
Fica Employer			45,414-	.4%-			
Medicare Employer			10,621-	.1%-			
PA Unemployment			4,976-	.0%-			
<b>PAYROLL</b>			<b>\$1,043,963-</b>	<b>10.5%-</b>			
Workmans Comp Insurance			40,450-	.4%-			
Group Health Insurance	28,750-	2.1%-	177,953-	1.8%-			
Life Insurance Officers			7,800-	.0%-			
401K Employer Pay			4				
ICC Physicals Employees	135-	.0%-	1,242-	.0%-			
Company Vehicle Insurance			134,215-	1.3%-			
Equipment Repair			572-	.0%-			
Returned Gas	881-	.0%-	44,735-	.4%-			
Excavation, Builder	1,591-	.1%-	3,359	.0%			
Sand, Stone & Mulch	494-	.0%-	4,829-	.0%-			
Tires			4,019-	.0%-			
Truck Expense	10,545-	.7%-	54,150-	.5%-			
Toll Expense	1,540-	.1%-	14,562-	.1%-			
Shop Supplies	1,146-	.0%-	42,320-	.4%-			
Grounds & Property Maint	884-	.0%-	30,889-	.3%-			
Office Expense	4,134-	.3%-	60,854-	.6%-			
Advertising	1,624-	.1%-	9,689-	.1%-			
Credit Check Expense			312-				
Travel Expense			1,640-	.0%-			
Meals & Entertainment			6,271-	.0%-			
Safety Expense			2,322-	.0%-			
Comm. Service	899-	.0%-	16,606-	.1%-			
Utilities light, Heat, water			8,519-	.0%-			
Property Tax Expense	6,000-	.4%-	72,000-	.7%-			
Dues and Subscriptions	1,749-	.1%-	5,504-	.0%-			
Suburban Software Support	3,160-	.2%-	13,017-	.1%-			
Accounting Fees	499-	.0%-	5,670-	.0%-			
CONTRACT EMPLOYEE	822-	.0%-	12,961-	.1%-			
Federal Highway Use Tax			1,750-	.0%-			
Real Estate & Property Taxes			9,988-	.1%-			
Fuel/Road Tax			438-				
License Fees PA	2,312-	.1%-	14,872-	.1%-			
Use Tax			1,655-	.0%-			
Interest Exp Equipment Oblig			1,755-	.0%-			
Gifts	207-	.0%-	1,041-	.0%-			
Depreciation Expense Bobtail			165,000-	1.6%-			
Depr Exp Office Equipment			9,427-	.1%-			
Depr Expense Propane Tanks			255,860-	2.5%-			
Depr. Expense			77,660-	.7%-			

YOUR COMPANY NAME, INC.

Income Statement

11:01:46 09/16/13

	Current Month		thru December 2011		* G A L L O N S *	Current	December 2011
Charitable Contributions			1,550-	.0%-			
<b>OTHER OPERATING EXPENSES</b>	<b>\$67,371-</b>	<b>5.0%-</b>	<b>\$1,310,734-</b>	<b>13.2%-</b>			
<b>Total OPERATING EXPENSES</b>	<b>\$67,371-</b>	<b>5.0%-</b>	<b>\$2,354,698-</b>	<b>23.8%-</b>			
<b>NET INCOME FROM OPERATIONS</b>	<b>\$560,543</b>	<b>41.9%</b>	<b>\$1,138,031</b>	<b>11.5%</b>	<b>70,977</b>	<b>125,728</b>	

2			Current		thru		* G A L L O N S *	
3			December 2011		December 2011		Current	December 2011
4	Month							
5	410	Residenti	961382	7255798	386778	2954260		
6	410 DIS	Residenti	6899-	74450-	0	0		
7	411	Prepaid C	170222	885175	68778	398485		
8	411 B	Prepaid C	6499	32238	2659	15183		
9	412	Commerci	123822	876500	58353	414912		
10	413	Agricultur	2637	51789	1325	26174		
11	414	Wholesale	0	541186	0	311663		
12	415	Metered F	249	4153	58	1244		
13	416	Builder Pr	27251	99480	9511	39845		
14	416 FRE	Builder Pr	0	0	2139	8628		
15	416 M	Builder Pr	0	0	324	2570		
16	420	Installatio	13723	64208	0	0		
17	422	Annual Ta	5960	40143	0	0		
18	423	Parts & Fit	13500	16119	0	0		
19	424	Tank Sales	16315	27809	0	0		
20	425	Income M	1225	23362	0	0		
21	426	Contract C	0	0	0	0		
22	428	Sales Tax	0	493	0	0		
23	429	Property F	2000	25200	0	0		
24	512	Motor Fue	253-	114552-	0	0		
25	515	Propane li	0	86090	0	17104		
26	519	Propane F	709717-	6328923-	458948-	4064331-		
27	541	Installatio	0	19090-	0	9-		
28	602	Payroll Of	0	253447-	0	0		
29	603	Payroll Dr	0	372059-	0	0		
30	604	Payroll Me	0	106974-	0	0		
31	605	Payroll - V	0	106152-	0	0		
32	606	Payroll - R	0	143323-	0	0		
33	610	Federal Un	0	998-	0	0		
34	611	Fica Empl	0	45414-	0	0		
35	613	Medicare	0	10621-	0	0		
36	614	PA Unemp	0	4976-	0	0		
37	700	Workman	0	40450-	0	0		
38	701	Group Hea	28750-	177953-	0	0		

## List Balance Sheet:

Print Balance Sheet

Company Identification Code ..... SPI ▾

Sales Month and Year (MM/YY) .....

Print Consolidated By Group? ..... Y - Yes ▾

Form Name ..... 0001 ▾

Printer Type ..... VW - View ▾

**Purpose:** This procedure will produce a balance sheet for any accounting period specified. Asset accounts (100 series) are printed on one page. Liability (200) and Owner Equity (300) accounts print on a second page. The Balance Sheet may be printed as often as necessary. Care should be taken to close the preceding accounting period before printing the balance sheet.

## **Screen Fields:**

- Company ID:** Enter the appropriate 3 letter company identification code.
- Sales Month/Year:** Enter the sales month and year through which the Balance Sheet is to print.
- Print Options:** Enter the printer ID and the forms number or press **{ENTER}** or click **{CONTINUE}** to accept the default
- Print Accounts:** Enter **D**, **C**, or **S** to select from the following options:
- D Detailed:** Prints every account that has a balance and a subtotal balance for each group of accounts whose first three digits are the same. Account numbers are printed.
  - C Consolidated** Prints the subtotal of each group of accounts whose first three digits are the same. Account numbers are not printed. Consolidated reports are designed to be printed on 8x11 plain paper for distribution to stockholders and/or creditors.
  - S Summary** Prints only the subtotals of Assets, Liabilities and Owner Equity account groups.

## List Income Statement:

Print Income Statement	
Company Identification Code .....	SPI
Branch Name -or- ALL Branches .....	01 - Styer Propan
Sales Month and Year (MM/YY) .....	
Are non-branch account numbers to be allocated? .....	Y - Yes
Print Consolidated By Group? .....	Y - Yes
Select Data for Column 1 .....	C - Current Month
Stop printing P&L at profit level: Gross, Operating or Net? .....	3 - Net
Are gallons and cents per gallon columns to print? .....	Y - Yes
Print sales percentages as a % of sales or \$ per gallon? .....	% of sales
Form Name .....	0001
Printer Type .....	VW - View

Exit Continue

**Purpose:** This screen allows the operator to select print option for income statements.

## **Screen Fields:**

- Company ID** Enter the appropriate 3 letter company identification code.
- Sales Month/Year:** Enter the sales month and year through which the Balance Sheet is to print.
- Branch Numbers:** Enter the branch number for which the Income Statement is to be printed. Leave the field blank to print a company statement which includes all branches.
- Are NON-Branch Account Numbers to be Allocated? (Y/N):** When printing Income Statements by branch, if you specify Y (Yes), the program will allocate a percentage of all non-branch income or expense accounts to the branch. The percentage allocated is based on the percentage of the branch sales to total company sales. Percent allocation for column one and two are independent of each other. The percent of allocation will print at the top of each column.
- Print Accounts (C/D):** Specifies whether to print a detailed or consolidated report.
- D** = Print each account in detail. Account numbers will print.
  - C** = Consolidate all accounts that have the same first 3 digits in their account number and print only one figure. The Description of the consolidated accounts will come from the last account of the consolidated group. Any description after a (-) will be truncated.
- Column 1 Print Option (B/C/L/M):** Except for option "M", column two of the P & L Statement will always display the current fiscal "Year-to-Date" income and expense figures. The available options for column one are:
- B** = Print current fiscal year's budget amount.
  - C** = Print current month income & expenses
  - L** = Print last year's year-to-date income & expenses
  - M** = Print current month for last year and this year in column two.

**Stop P&L Printing  
at Profit Level:**

You may truncate the P& L statement printing at:

- 1 = The Gross Profit line
- 2 = Operational Income line
- 3 = Net Income Line

**Gallons &  
Cents/Gallon  
Printing (Y/N):**

If you specify "Y" then those accounts that have accumulated gallon amounts will display both their gallon and cents/gallon figures.

**Sales Percentages**

May be expressed as:

- % = A percent of total sales
- ¢ = Cents per gallon



## Example:

YOUR COMPANY NAME	Income Statement					
	Current Month			thru March 2015		
<b>SALES</b>						
Residential Propane	230,949	72.8%	\$2.00	2,910,920	72.7%	\$1.96
Prepaid Contract Gas	44,965	14.1%	\$2.24	727,883	18.1%	\$2.24
Commercial Propane	30,614	9.6%	\$1.55	262,210	6.5%	\$1.52
Agricultural Propane				1,780	.0%	\$1.35
Wholesale Propane	5,515	1.7%	\$1.01	5,515	.1%	\$1.01
Metered Propane				4,429	.0%	\$3.80
Builder Propane	4,197	1.3%	\$1.52	50,248	1.2%	\$1.64
<b>GAS SALES</b>	<b>\$316,239</b>	<b>99.7%</b>	<b>\$1.93</b>	<b>\$3,958,985</b>	<b>98.9%</b>	<b>\$1.96</b>
Installations				17,163	.4%	
Annual Tank Rent	625	.2%		6,800	.1%	
Parts & Fittings				3,016	.0%	
Tank Sales				6,646	.1%	
Backhoe Income	225	.0%		5,478	.1%	
Sales Tax Commission				88	.0%	
Property Rental Income				4,000	.1%	
<b>OTHER SALES</b>	<b>\$850</b>	<b>.2%</b>		<b>\$43,192</b>	<b>1.0%</b>	
<b>Total SALES</b>	<b>\$317,089</b>	<b>100.0%</b>		<b>\$4,002,177</b>	<b>100.0%</b>	
<b>COST OF GOODS SOLD</b>						
Propane	59,909		\$ .85	1,559,914		\$ .93
Motor Fuel	41,833			42,056		\$ .68
Propane Inventory Change				11,825		
<b>COST OF GAS SOLD</b>	<b>\$101,742</b>	<b>32.2%</b>	<b>\$1.45</b>	<b>\$1,590,146</b>	<b>40.2%</b>	<b>\$ .94</b>
Profit on GAS SOLD	\$214,494	67.8	\$ .48	\$2,368,836	59.8	\$1.02
Installation Parts Tax Paid	4,902			7,892		
<b>COST OF PARTS SOLD</b>	<b>\$4,902</b>	<b>%</b>		<b>\$7,892</b>	<b>%</b>	
	\$4,901			\$7,891		
<b>Cost of Tanks Sold</b>		<b>%</b>			<b>%</b>	
<b>Total COST OF GOODS SOLD</b>	<b>\$106,644</b>	<b>33.6%</b>		<b>\$1,598,038</b>	<b>39.9%</b>	
<b>GROSS PROFIT</b>	<b>\$210,445</b>	<b>66.3%</b>		<b>\$2,404,139</b>	<b>60.0%</b>	

YOUR COMPANY NAME	Income Statement					
	Current Month			thru March 2015		
<b>OPERATING EXPENSES</b>						
Payroll Office				24,777	.6%	
Payroll Drivers				40,342	1.0%	
Payroll Mechanics				17,506	.4%	
Payroll				8,846	.2%	
Payroll				10,277	.2%	
Federal Unemployment				486	.0%	
Fica Employer				5,129	.1%	
Medicare Employer				1,200	.0%	
PA Unemployment				5,621	.1%	
<b>PAYROLL</b>				<b>\$114,183</b>	<b>2.8%</b>	
workmans Comp Insurance	7,290	2.3%		7,290	.1%	
Cobra				35,540	.8%	
Life Insurance officers				867	.0%	
ICC Physicals & Drug Spec.				74	.0%	
ICC Physicals Employees	85	.0%		575	.0%	
Company vehicle Insurance				32,131	.8%	
Returned Gas	1,275	.4%		3,825	.1%	
Excavation, Builder				1,775	.0%	
Sand, Stone & Mulch				1,336	.0%	
Tires				5,955	.1%	
Truck Expense	3,888	1.2%		14,085	.3%	
Toll Expense				3,569	.0%	
Shop Supplies	655	.2%		2,339	.0%	
grounds & Property Maint				4,170	.1%	
Bank Service Fees	100	.0%		8,423	.2%	
Advertising	300	.0%		1,805	.0%	
Credit Check Expense				149	.0%	
Travel Expense	238	.0%		2,018	.0%	
Meals & Entertainment	192	.0%		624	.0%	
Safety Expense				330	.0%	
Comm. service				2,099	.0%	
Utilities light, Heat, water				714	.0%	
Property Tax Expense				12,000	.3%	
Dues and subscriptions				410	.0%	
UNIFEYED SOFTWARE SUPPORT				11,947	.3%	
Accounting Fees	281	.0%		6,065	.0%	
CONTRACT EMPLOYEE				6,703	.1%	
Fuel/Road Tax				183	.0%	
License Fees PA				222	.0%	
Use Tax				25	.0%	
<b>OTHER OPERATING EXPENSES</b>	<b>\$14,304</b>	<b>4.5%</b>		<b>\$161,996</b>	<b>4.0%</b>	
<b>Total OPERATING EXPENSES</b>	<b>\$14,304</b>	<b>4.5%</b>		<b>\$276,179</b>	<b>6.9%</b>	
<b>NET INCOME FROM OPERATIONS</b>	<b>\$196,141</b>	<b>61.8%</b>		<b>\$2,127,960</b>	<b>53.1%</b>	

YOUR COMPANY NAME	Income Statement					
	Current Month			thru March 2015		
<b>OTHER INCOME &amp; EXPENSES</b>						
Interest Income				454	.0%	
Service Charge Income				7,708	.1%	
Venezia Transport/Urea	275	.0%		2,446	.0%	
<b>OTHER INCOME &amp; EXPENSES</b>	<b>\$275</b>	<b>.0%</b>		<b>\$10,609</b>	<b>.2%</b>	
<b>OTHER EXPENSES</b>						
<b>Total OPERATING EXPENSES</b>	<b>\$275</b>	<b>.0%</b>		<b>\$10,609</b>	<b>.2%</b>	
<b>NET INCOME BEFORE TAX</b>	<b>\$195,866</b>	<b>61.7%</b>		<b>\$2,138,568</b>	<b>53.4%</b>	

## List Financial Ratios:

Print General Journal

Company Identification Code ..... SPI ▾

Sales Month and Year (MM/YY) .....

Form Name ..... 0001 ▾

Printer Type ..... VW - View ▾

**Purpose:** This procedure will print a set of standard financial ratios. You should refer to the G/L Supervisor record if you have not defined which range of accounts constitute the cash, current assets, and current liability accounts the Financial Ratio procedure uses to perform ratio analysis.

**Company Id:** Enter the appropriate 3 letter company identification code.

**Sales Month/Year:** Enter the sales month and year through which the Balance Sheet is to print.

**Form/Printer:** Choose from the drop down list what type of form you need and to which printer this will be sent.

## Example:

YOUR COMPANY NAME		Ratio Analysis as of 3/15	
Liquidity:	Current Ratio .....	$\frac{3,734,442.79}{210,806.24}$	= 17.72
	Quick Ratio .....	$\frac{6,702,096.30}{210,806.24}$	= 31.79
Safety:	Net worth .....	6,491,290.06	
	Debt To worth .....	$\frac{210,806.24}{6,491,290.06}$	= .0
Profitability:	Gross Profit Margin ....	$\frac{2,404,138.92}{4,002,176.86}$	= 60.1 %
	Net Operating Margin ...	$\frac{2,127,959.62}{4,002,176.86}$	= 53.2 %
	Net Profit Margin .....	$\frac{2,138,568.32}{4,002,176.86}$	= 53.4 %
Asset Management:	Sales to Assets .....	$\frac{16,008,707.40}{6,702,096.30}$	= 2.4 (1)

## Open a New Month:

Open New Month

Company Identification Code ..... SPI ▾

Sales Month and Year (MM/YY) .....

Exit Continue

**Purpose:** Before you or any of the Suburban Systems can post to an accounting period, the proper files for the month must be opened using this procedure.

## Close a Month and Roll Balance Forward:

Close Month and Roll Balances Forward

Company Identification Code ..... SPI

Sales Month and Year (MM/YY) .....

This procedure rolls the closing balances of the specified month forward to become the opening balance of the next accounting period.

Exit Continue

**Purpose:** The purpose of this procedure is to close an accounting month and transfer the closing balances to the beginning balances of the succeeding month. It is assumed that you have made your month end adjusting entries for depreciation, inventory, etc. and that you have verified bank accounts, accounts receivable, accounts payable, inventory balances, etc.

**Notes:**

1. A closed month may be reentered as long as the General Ledger file for the month has not been removed from the system (which is an option after one year). If a closed month is reentered, it will be reopened and must be closed again as well as all subsequent months up to the current month. This ensures that all balance forward amounts are properly rolled forward to the current month.
2. Multiple months may be open at one time in the General Ledger system. When a month is closed at fiscal year end, the system will automatically create the closing entries of revenue (400) and expense (500-900) accounts and post an income summary to account # 390 - "Retained Earnings Brought Forward".
3. When you close a month a copy of the month's files can be transferred to your preferred Document storage ei, a "Cloud Storage" system. You are given an option to "delete" or "leave" a residual file on the computer. It is recommended you leave the file on the computer until one year has elapsed.

## Enter/ Update General Ledger Accounts:

Enter / Update General Ledger Accounts

Company Identification Code ..... SPI

Sales Month and Year ..... (MMYY) 03/15


Exit Continue

**Purpose:** This option may be used to setup general ledger accounts initially in the Suburban Software Propane System.

**Notes:** On the first screen, enter the CoID and the Sales Month and Year then hit **{ENTER}**, or click **{CONTINUE}**.

## Screen Two:

General Ledger

Account Number  - OR - Account Name Search   F5 Search

Exit Continue

**Note:** On this screen enter the account number and sub-account number (if there is one) of a new or existing general ledger account. A dash (-) should not be entered to this field. Press **{ENTER}**, or click **{CONTINUE}** and the following screen will be displayed...



## Screen Three:

The screenshot shows a software interface titled "General Ledger". At the top, there are two search options: "Account Number" with the values "703" and "ADM" entered, and "Account Name Search" with an empty text box and a magnifying glass icon. Below these is a "Status:" dropdown menu set to "A - Active". The "Description" field contains the text "401K Admin Fee". At the bottom, there is a "Gas Account (Y/N)" dropdown menu set to "N - No". In the bottom left corner is an "Exit" button, and in the bottom right corner is a "Save" button. A small "F5 Search" label is located near the search fields.

**Fill out the Enter/Update Screen with the following information:**

**Status:** This field allows one of two entries, **A** for an active G/L account or **D** for a deleted G/L account. By default, an 'A' will be placed in the field and it will be skipped so the tab-back key (*Shift-Tab*) must be used to access the field.

**Description:** Enter the name of the account as you want it to appear on financial statements. If you enter a dash (-) in the description everything after the dash will be truncated on "Consolidated" Financial Reports. Any part of the description written after a (-) will only appear on "Detailed" Reports.

**Gas Account (Y/N):** If you anticipate the account will normally have both gas and dollar transactions, enter Y. These accounts might typically be

- ❖ Gas Sales,
- ❖ Gas
- ❖ Purchases,
- ❖ Gas Inventory,
- ❖ Gas "Cost of Gas Sold" Accounts.

Gallons will only be accumulated on General Ledger accounts that have 'Y' in the 'Gas Account?' field.

**Note:** If using the Suburban Inventory System, it is important that asset accounts (100's) for GAS Inventory have 'Y' in the 'Gas Account?' field.

**Budget Gallons** For Gas Sales and Expense accounts enter the anticipated number of gallons to be sold (as a credit) and purchased (as a debit) during the current fiscal year. (Entry is optional).

**Budget Dollars:** For Revenue and Expense Accounts enter the anticipated sales (as credits) and expenses (as debits) for the fiscal year. Entry is in dollars and cents. Do not key the decimal.

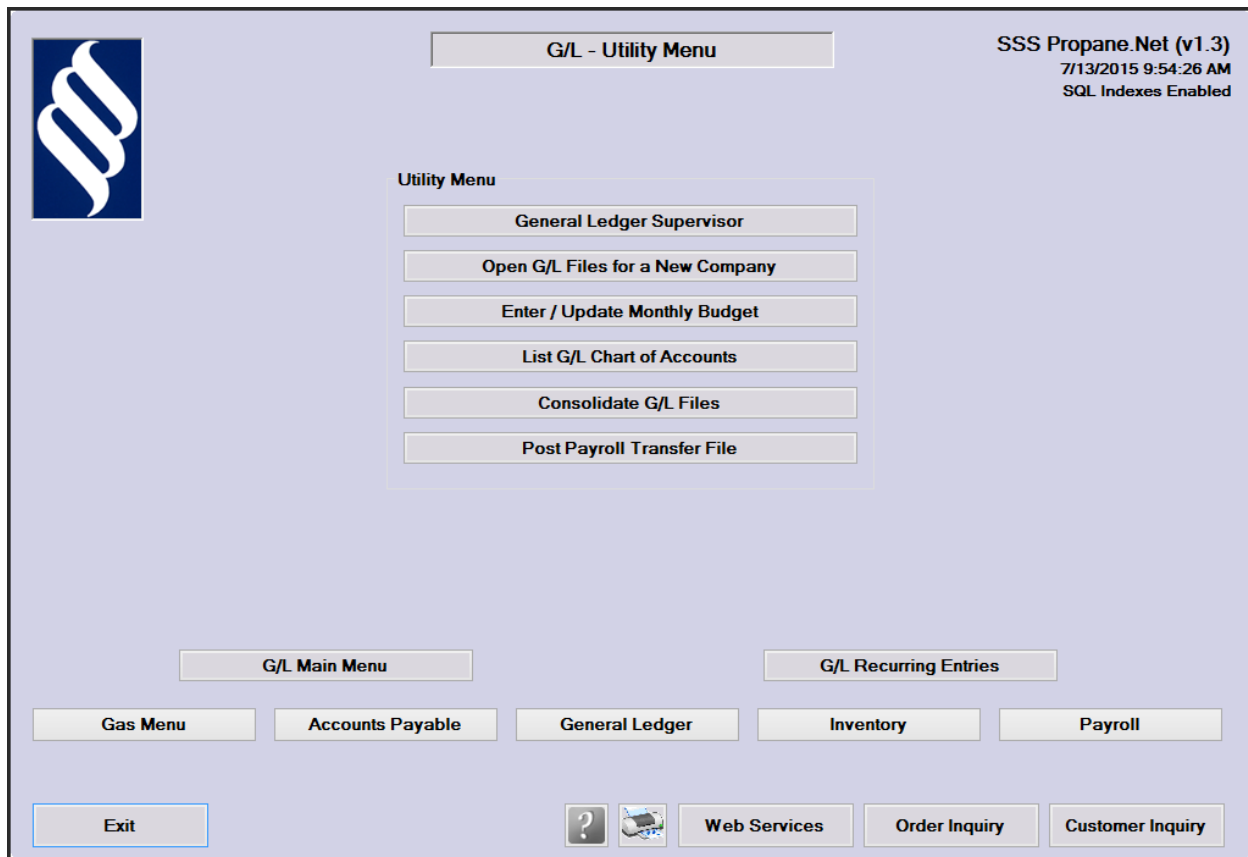
The Asset and Liability Budget fields are not accessible because they are used by the system to record the balance on the account as of the end of the previous fiscal year.

**Notes:** When all the above is complete, press **{ENTER}**, or click **{SAVE}**. The Account will be saved in the General Ledger File and the 'Account-Sub Account' prompt screen will reappear. The entry can be reviewed or updated by reentering the account number in this screen. Continue this procedure until you have entered all of your accounts.

There are a few special account numbers used by the system and they should be entered at this time. They are as follows:

- ❖ 201 Accounts Payable, Trade
- ❖ 390 Retained Earnings Brought Forward
- ❖ 999 Continued
- ❖ 990999 Net Income (Before Tax)
- ❖ 995FED Income Tax - Federal
- ❖ 995ST Income Tax - State
- ❖ 999999 Net Income After Tax

## G/L Utility Menu:



**Purpose:** This menu allows the operator to open and set a G/L for a new company.


**Notes:** See setup instructions to set up files in the **G/L Supervisor** and **Open G/L Files for a New Company**

## Enter/Update Monthly Budget:

Display Ledger

Company Identification Code ..... SPI ▾

Sales Month and Year .....

Enter the specific account number to display: .....  

**Purpose:** This option allows you to establish a monthly budget quantity and/or dollar amount for specific General Ledger accounts.

## List G/L Chart of Accounts:

Print Chart Of Accounts

Company Identification Code ..... SPI ▾

Sales Month and Year (MM/YY) .....

Form Name ..... 0001 ▾

Printer Type ..... VW - View ▾

**Purpose:** This option allows the operator to print a list of all the available account numbers open within a particular accounting month.

**Example:**

Your Company Name

Chart of Accounts

13:42:09 08/17/XX

**SAMPLE OF A SHORT LIST OF ACCOUNTS:**

1 ***\$	ASSETS
10 **\$	Current Assets
100	CASH SALES
101	Country Checking Acct
102	American Bank
103	BK CCARD
104	Bank Echeck
105	Accounts Receivable
106	A/R Employee Loans
107	A/R Other Loans
108	A/R Wage Attachment
109	A/R Wage Attach./ PP Legal
110	Inventory,Parts
111	GAS INVENTORY
111-CON	GAS INVENTORY - CONTRACT
111-PBY	Propane Inventory-PBuy Deposi

## Consolidate G/L Files:

Print Balance Sheet

Company Identification Code ..... SPI ▾  
(Must not be an existing operational General/Ledger File)

Sales Month and Year (MM/YY) .....

Enter ALL COID's of the G/L files to be consolidated: ..... SPI ▾  
..... SPI ▾  
..... SPI ▾

This procedure merges existing company ledgers into a new ledger file for the purpose of producing consolidated financial reports.  
Prior consolidated ledgers will be replaced when this procedure is run.

**Purpose:** This option merges the financials from multiple branch locations into one set of financials for management review.

- Note:**
1. This procedure merges existing company ledgers into a new ledger file for the purpose of producing consolidated financial reports.
  2. Prior consolidated ledgers will be replaced when this procedure is run.

## Post Payroll Transfer File:

PostPayroll Transfer File

Company Identification Code ..... SPI ▾

Sales Month and Year .....

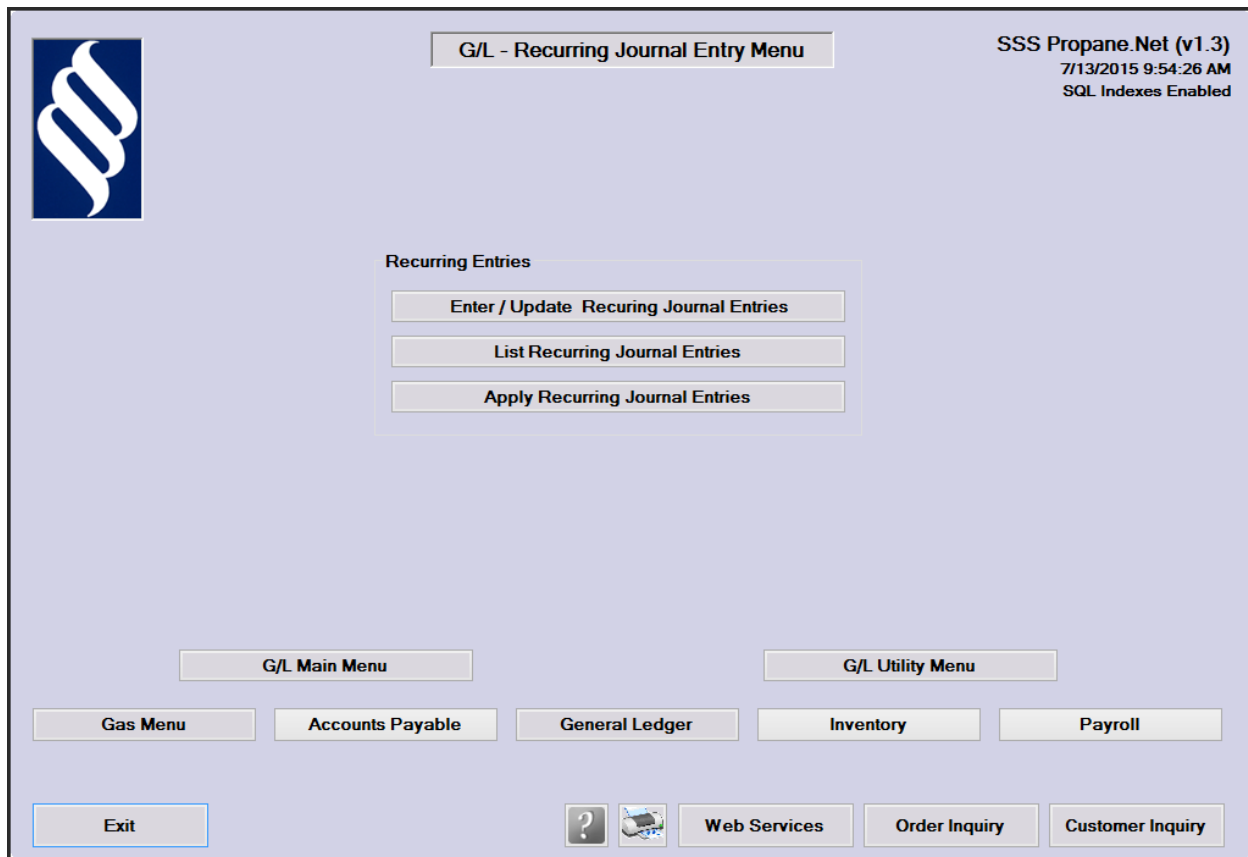
Enter the ADP Payroll Number on the file to be posted: nn ..... 0

Form Name ..... 0001 ▾

**Purpose:** This allows the operator to post Payroll to the G/L



## G/L Recurring Journal Entry Menu:



**Purpose:** This menu allows the operator enter, update and apply any journal entries that may occur monthly. An example of this would be payroll.

**Enter/Update Recurring Journal Entries:**

General Ledger - Journal Entry

Company Identification Code ..... SPI

Enter Workfile ID where entries are located: ..... RJ

Printer Type: .....

Exit Continue

**Purpose:** This allows the operator to enter/update pre-set journal entries.

**Screen Two:**

**General Ledger - Journal Entry**

SPI Accounting Period: 00/00

Source Code ... RJ = Journal Entry RECALL Journal Number: 00001

Account Number	Description	Dollars	Gallons		Journal
701	GROUP HEALTH INSURANCE	100.00	0	RJ	00001
101	COUNTRY CHECKING ACCT	-100.00	0	RJ	00001

	Debits :	100.00	0
	Credits:	-100.00	0
Note: <input style="width: 400px;" type="text"/>		0.00	0

Save & ExitF5 - RecallContinue

## List Recurring Journal Entries:

General Ledger - Journal Entry

Company Identification Code ..... SPI ▾

Enter Workfile ID where entries are located: ..... RJ

Printer Type: ..... VW - VIEW ▾

Exit Continue

**Purpose:** This allows the operator to print a list of recurring journal entries.

**Example: Recurring Journal Entries:**

YOUR COMPANY NAME				
0/00 RJ Recurring Journal Entries				
Jr1#	Acct#	G/L Description	Debits	Credits
00001	001 701	Group Health Insurance	100.00	
00001	002 101	Country Checking Acct		100.00-
			100.00	100.00-

## Apply Recurring Journal Entries:

General Ledger - Journal Entry

Company Identification Code ..... SPI ▾

Sales Month and Year ..... (MM/YY) .....

Enter Workfile ID where entries are located: ..... RJ

Printer Type: ..... VW - VIEW ▾

Exit Continue

**Purpose:** This allows the operator to apply pre-set journal entries without entering new data.

**Note:** Must enter date (MM/YY) and the Workfile ID of the Recurring journal Entry.