Fitrix™

Fixed Assets ♦ *User Reference*

Version 3.90

ADPYB 1/23/96 rev. a

Fourth Generation Software Solutions
2814 Spring Road, Suite 300
Atlanta, GA 30339

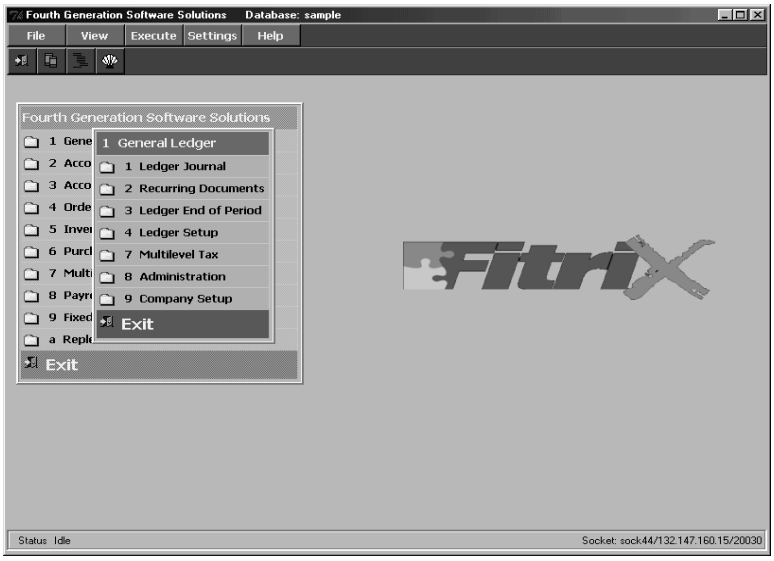
Corporate: (770) 432-7623
Fax: (770) 432-3448
E-mail: info@fitrix.com

Copyright

Copyright (c) 1988-2002 - Fourth Generation Software Solutions Corporation - All rights reserved.

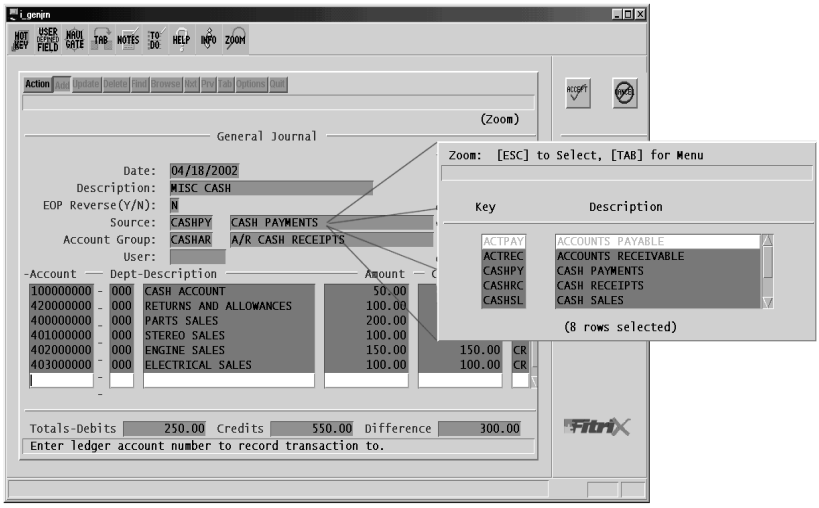
No part of this publication may be reproduced, transmitted, transcribed, stored in a retrieval system or translated.

Welcome to the Fitrix Fixed Assets User Reference. This manual is designed to be a focused step-by-step guide. We hope that you find all of this information clear and useful.
Although the pictures in this manual are all of character based screens, please keep in mind that all of our products offer the option of being viewed in a graphic based Windows screen. Examples of graphic based product viewing modes are shown below in Example 1 and Example 2.



Example 1: Menu Graphical Windows Mode

Here is another example:



Example 2: Data Entry Graphical Windows Mode

Displaying our products in graphic mode, as shown in Example 1 and Example 2, is customary for many Fitrix product users.
However, your viewing mode is a user preference. Changing from character based to graphical based is a product specific procedure, so if you wish to view some applications in character mode, and some in graphical mode, that can be done as well.
If you have any questions about how to view your products in graphical mode, please consult your Installation Instructions or contact the Fitrix helpdesk at 1(800)374-6157. You can also contact us by email: support@fitrix.com. Please be prepared to offer your name, your company, telephone number, the product you are using, and your exact question.
We hope you enjoy using our products and look forward to serving you in the future.

Thank You,
Fourth Generation

Table of Contents

Chapter 1: Introduction to Fixed Assets

Chapter 2: Menus Overview

Chapter 3: The Depreciate Assets Menu

Chapter 4: Fixed Assets Reports Menu

Chapter 5: The Setup Fixed Assets Menu

Chapter 6: Administration Menu

Chapter 7: Setup Company Menu

Chapter 8: Sample Reports

Chapter 9: SQL Queries

1

Introduction to Fixed Assets

Congratulations on your purchase of the Fitrix Fixed Assets package. This program will allow you to manage all of your fixed assets needs accurately and efficiently. Based on Fitrix Language technology, the Fitrix Fixed Assets programs are designed to support complete modifiability; your system may be completely tailored to meet your needs. Though this product is designed to interface with all Fitrix Modules, it may also be used as a stand-alone package. We're sure you will be pleased with this product.

General Description

Fitrix Fixed Assets provides a complete and comprehensive system for tracking and managing fixed assets using Fitrix Technology to facilitate the process. Fitrix Fixed Assets offers the powerful application desktop that comes with all Fitrix products. Context sensitive data-entry widows, colorful menus and data entry forms, integrated mail services, on-line help, standard command prompts, scrolling data lines, and query-by-forms all come as part of this powerful environment.

Using Fitrix Fixed Assets virtually guarantees that your assets are depreciated correctly. Depreciation schedules, averaging conventions, and IRS asset classes are at your fingertips.

When you enter an asset into the system, you include a listing for each book that the asset will be tracked in: the main book is your systems main accounting book. The Federal Tax book tracks depreciation for federal tax purposes. There is also an AMT book and an ACE book for tracking depreciation for specialized Federal Income Tax purposes. You can also create an unlimited number of books to suit your own specialized needs.

Updating asset information, maintaining assets, and retiring assets is easy with the flexibility of selection criteria forms and the Update command.

Post depreciation by selecting the asset and books that you want to depreciate; run an edit list to check for data-entry accuracy; then post.

View a projection of depreciation out through the depreciable life of any asset or group of assets by running an Asset Life Summary Report. Review gains and losses that result from retiring asset with the Gain/Loss Report.

Fixed Assets calculates the data you'll need for IRS Forms 4562 and 4626. It also handles calculations for an unlimited number of short years.

Business products process information in batches, not on-line like older systems. This allows you to enter transactions without the computer immediately posting them; you, not the computer, choose when and whether to post the documents you create. The report scheduling option allows you to schedule the running of reports at convenient times.

Since Fitrix Fixed Assets is written in INFORMIX-4GL, this basic package can be easily modified to accommodate any of your business's specialized needs.

Features and Capacities

Features

- Zoom feature provides reference information for data-entry fields using a Browse-style presentation for easy selection
- Asset information is easily updated.
- Tracks an unlimited number of accounting books.
- Calculates AMT and ACE depreciation.
- Selection criteria form means you can run reports for an unlimited number of combinations.
- Runs all major reports including:
  - Posting Reports
  - Acquisitions Reports
  - Gain/Loss Reports
  - Asset Life Projections
- Supports an unlimited number of Short Years.
- All major depreciation schedules are pre-defined.
- Most IRS Asset Classes are pre-defined.
- Converts Declining Balance to Straight Line depreciation.
- Calculates data for IRS Forms 4562 and 4626.
- Pre-defined Averaging Conventions.
- User-defined Limit Tables.
- Sophisticated default structure for easy data-entry.
- Ability to schedule reports to run at a future time or in the background.
- Reusable sample data for training.
- Complete procedural user guide for new users.

Capacities

- Unlimited number of asset items in inventory.
- Unlimited number of accounting books.
- Unlimited number of depreciation types.
- Unlimited number of asset types.
- Unlimited number of short years.
- Dollar amounts up to $9,999,999.99

2

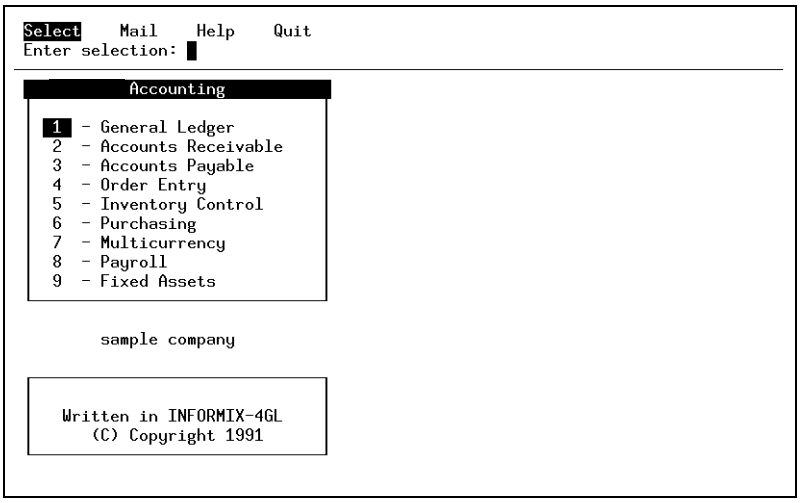
Menus Overview

This section shows the menus that appear on the Fitrix System Menu and the Fitrix Fixed Assets Menus, and gives a brief description of each of the menu options.

Accounting System Menu

The Fitrix System menu contains an option for each of the Fitrix accounting modules that you have installed. You access a specific accounting module from the Fitrix System menu.

The Fitrix Accounting System menu:



Depending on the modules that you have installed, your Fitrix Accounting System menu may contain the following menu options:

- **General Ledger:** Manages your general ledger. G/L is an information center for all other Fitrix modules and for your own custom applications. G/L allows you to define ledger accounts and account groups, create recurring documents (to eliminate entering the same basic transactions repeatedly), and post to the appropriate accounting periods. G/L provides immediate, on-line G/L information.
- **Accounts Receivable:** Automates your company's billing procedures. A/R produces standard customer invoices, statements, and ledgers, in addition to providing on-line access to this customer information.

- **Accounts Payable:** Automates your bill-paying procedures. Ensures that discounts are taken when available, vendor payment information is tracked, and expenses are posted to the appropriate accounts. A/P provides immediate, on-line payables information.
- **Order Entry:** Automates the complete ordering process, which includes standard orders, credit/debit memos, blanket orders, and back orders. Order Entry provides immediate on-line access to order information.
- **Inventory Control:** Automates the process of receiving, shipping, transferring, and adjusting inventory. As with all Fitrix modules, real-time access to your data is provided.
- **Purchasing:** Automates the purchasing of inventory by creating and compiling requisitions, creating purchase orders, receiving goods, and automatically filling backorders.
- **Payroll:** Automates the payroll system, while providing the user complete flexibility in defining the logic for calculating employee deductions, employer obligations, and earnings categories.
- **Multicurrency:** Automates the tracking of transactions that use multiple currencies. Multicurrency calculates differences in the value of your home currency caused by changes in exchange rates over the payment cycle and posts them to a special ledger account.
- **Fixed Assets:** Keeps track of fixed assets and automatically updates in-house and Federal Tax books.

The various modules are selected by entering the number preceding the module descriptions. For example, typing 6 brings up the Purchasing Main Menu. Using the [↑] and [↓] arrow keys, you may also move the highlight to the menu item you wish to select, and then press [ENTER] to select that item.

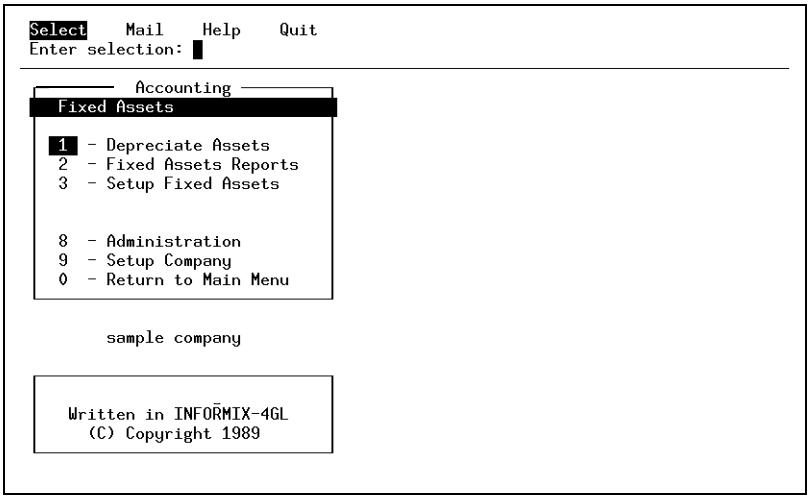
The Fitrix Fixed Assets Main Menu

Fitrix Fixed Assets is designed to handle all of your fixed assets needs. It tracks and manages of all of the pertinent information for your fixed assets, updates the carrying value for each asset, and calculates depreciation for Federal Income Tax, internal accounting, and other purposes.

You access the Fixed Assets System by selecting the number preceding Fixed Assets on the Fitrix Accounting System Menu. You can bypass the System Menu and enter the Fixed Assets System directly from a system prompt by typing

```
fg.fa
```

The Fixed Assets menu:



All modules are organized with the most frequently used functions appearing on the first menu.

The Fixed Assets Main menu contains the following options:

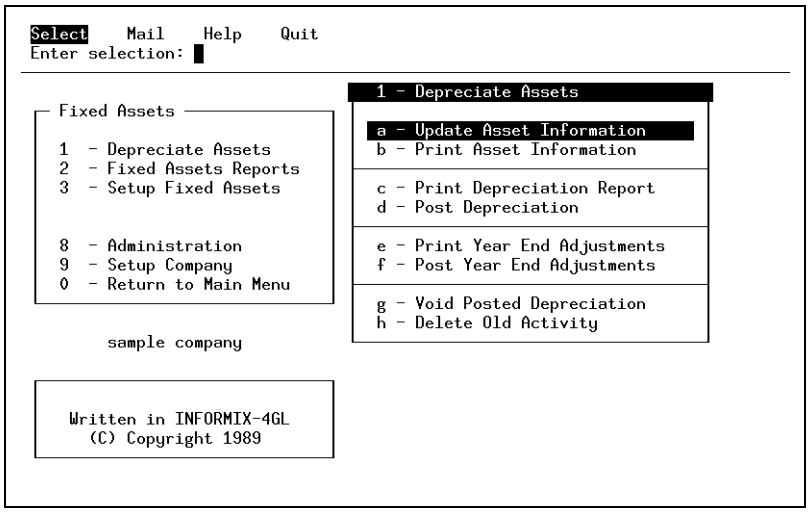
- **Depreciate Assets:** The options on this menu are used to update information on the fixed assets in your system, run depreciation calculations, post depreciation, and print depreciation reports. You can also use this menu to calculate year end adjustments, void posted depreciation, and delete old activity.

- **Fixed Assets Reports:** Use the options on the Fixed Assets Reports menu to run a variety of reports, including data for the IRS's required Form 4562, Gain/Loss Reports, Acquisition Reports, and Tax Preference Reports. You also use this menu to run a report of activity that has been posted to the General Ledger Activity File, and run asset life summaries.
- **Setup Fixed Assets:** Use this menu when you want to set up the reference files for your fixed assets system. Set up book definitions, depreciation schedules, limit tables and the system defaults. You can also use this menu to set up the information on your fixed assets, and print file copies of your reference files.
- Administration: All Fitrix modules incorporate this menu, which stores options that provide greater control over transaction logging. Most of the options contained in this menu are used only with systems that use the INFORMIX Standard Engine. The Check Index Files and Update Database Statistics options are used regardless of which version of INFORMIX is being used.
- **Setup Company:** This menu is used extensively when you are first setting up your Fitrix Fixed Assets system. Company and account information is entered through this menu. Setup information for account number ranges and checking accounts is entered here as well. In addition, you can specify the database you want to work in through the Select Different Company option.
- **Return to Main Menu:** Returns you to the Fitrix Accounting System Menu.

Depreciate Assets Menu

The Depreciate Assets Menu is the most frequently used menu of the Fitrix Fixed Assets System. Use this menu to run depreciation reports, post depreciation, post end of year adjustments, and void posted depreciation. This menu also contains the Update Asset Information option so you can update assets without changing menus. Finally, you delete old activity from this menu.

The Depreciate Assets menu:



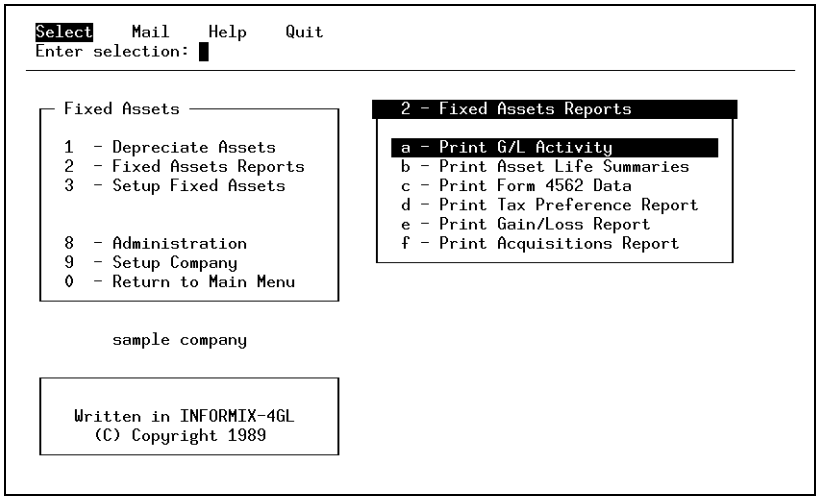
This menu contains the following options:

- **Update Asset Information:** Use this option to enter new assets into the system, update information on existing assets, and retire assets. This is the same Update Asset Information option that appears on the Setup Fixed Assets Menu.
- **Print Asset Information:** Print a copy of the information contained in the Asset Information reference file in summary or detail form.
- **Print Depreciation Report**: Use this option to run a depreciation report to examine data for accuracy prior to posting depreciation. This option must be run prior to posting depreciation.

- **Post Depreciation:** Use this option to post depreciation at the end of the year. All books post to the Fixed Assets Activity file. Main book depreciation also posts to the General Ledger Activity file.
- **Print Year End Adjustments:** Use this option to run a report showing the year end adjustments that result from averaging conventions, etc. This option must be run prior to posting year-end adjustments.
- **Post Year End Adjustments**: Use this option to post year-end adjustments.
- **Void Posted Depreciation:** Use this option to void depreciation that has been posted in error.
- **Delete Old Activity:** Use this option to remove detailed account distribution data on assets retired in previous periods. Once this option has been run, the data cannot be restored.

Fixed Assets Reports Menu

The Fixed Assets Reports menu:

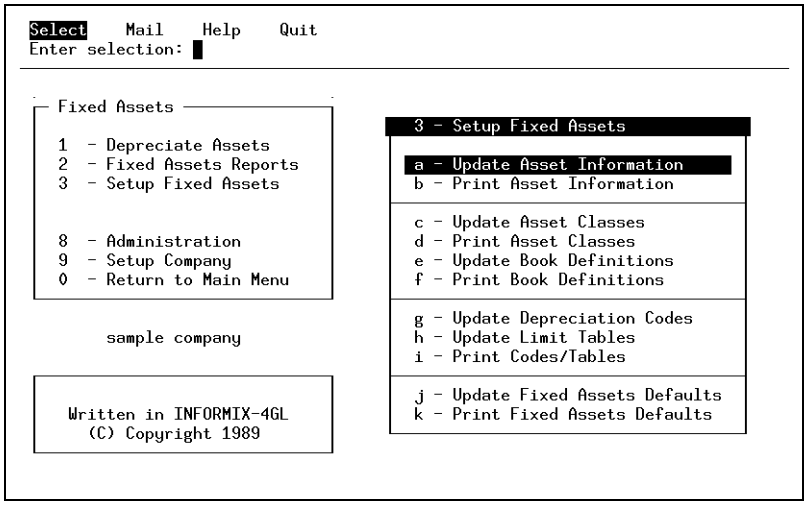


This menu contains the following options:

- **Print G/L Activity:** Use this option to view activity that has been posted to the General Ledger Activity file. Use the report to verify the amounts you post to the chart of accounts.
- **Print Asset Life Summaries:** Run this report to project depreciation for any asset from the current date through end of the asset's depreciable life.
- **Print Form 4562 Data:** This report summarizes all of the data required for the IRS Form 4562 (Alternative Minimum Tax Reporting).
- Print Tax Preferences Report: This report shows the data that is required in the tax preference section of IRS Form 4626.
- **Print Gain/Loss Report:** Use this option to run a report showing the gain or loss resulting from the retirement of a fixed asset.
- **Print Acquisitions Report:** Use this report to summarize the current year's acquisitions.

Setup Fixed Assets Menu

The Setup Fixed Assets menu:



The Setup Fixed Assets Menu Contains the following options:

- **Update Asset Information:** Use this option to enter new assets into the system and update information on existing assets. Also retire assets from this option. This option is identical to the Update Asset Information option that appears on the Depreciate Assets menu.
- **Print Asset Information:** Print a copy of the information contained in the Asset Information reference file in summary or detail form. This option is identical to the Print Asset Information option that appears on the Depreciate Assets menu.
- **Update Asset Classes:** Use this command to enter and update information concerning asset classes. Asset classes are optional; they help to provide default information for similar assets.
- **Print Asset Classes:** Print a copy of the information contained in the Asset Classes reference file.

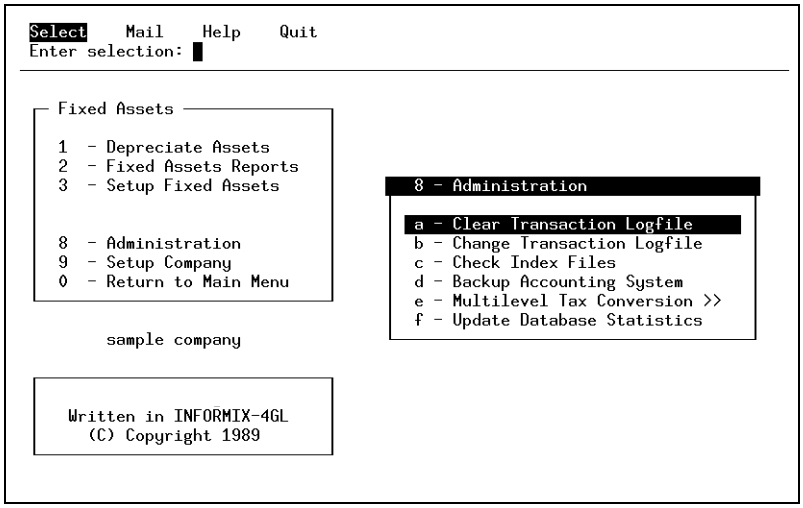
- **Update Book Definitions:** Use this command to establish depreciation books, used to present an aggregate picture of depreciation for your company. Enter and update information regarding books, including default depreciation schedules and averaging conventions.
- **Print Book Definitions:** Print a copy of the information contained in the Book Definitions reference file.
- **Update Depreciation Codes:** Use this command to modify the codes, descriptions, or rates of depreciation schedules.
- **Update Limit Tables:** This command is used to enter depreciation limits, which are ceilings on the amount of depreciation to take for individual assets for a given year.
- **Print Codes/Tables:** Use this option to print a file copy of the information contained in the Depreciation Codes reference file (either in summary form or detail form) and the Limit Tables reference file.
- **Update Fixed Assets Defaults:** Use this option to modify the system-wide defaults, which will be applied when no overriding defaults have been specified elsewhere.
- **Print Fixed Assets Defaults:** Print a copy of the information contained in the Fixed Assets Defaults reference file.

Administration Menu

The Administration Menu is used to control transaction logging when using the INFORMIX Standard engine.

If the INFORMIX OnLine engine is being used, only the Check Index Files option and the Update Database Statistics option are used.

The Administration menu:



This menu provides the following options:

- **Clear Transaction Logfile:** This option enables you to manually clear the log-file(s). Logfiles quickly grow in size and should be cleared out on a regular basis to recover disk space.
- **Change Transaction Logfile:** This option allows you to change the name of transaction logfiles and prepare the database for transaction logging. Under INFORMIX-4.0 it is necessary to set up different logfiles for each different company that is established. This is optional under Informix 1.10.03.
- **Check Index Files:** This menu option runs "bcheck" on the database(s) in your $DBPATH. The "bcheck" program is a C-ISAM utility program that compares an index file to a data file to see whether the two are consistent. If they are not,

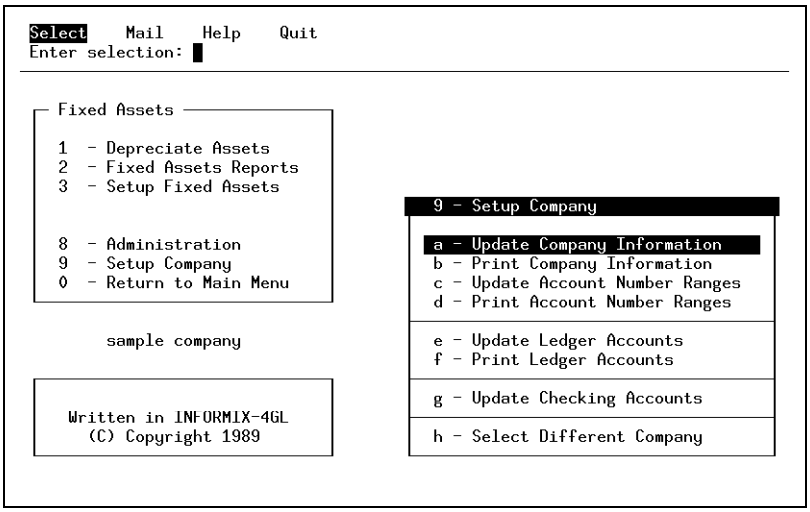
"bcheck" asks whether you want to delete and rebuild the corrupted indexes. bcheck can help correct INFORMIX system table discrepancies that may harm system performance. Most users never need to use this option. Your system administrator will run "bcheck" if necessary.

- **Backup Accounting System:** This option backs up the accounting code and data to removable media. It is NOT considered sufficient, as delivered, for any system's backup needs. It is provided as what might be called a "backup backup," to be used when you need an additional backup, and in those periods when a dependable, automated backup system is unavailable. It is also provided as a service to end-users and resellers, as a reminder of the importance of a tested backup system.
- **Multilevel Tax Conversion:** This option allows you to convert your database to use multilevel tax codes. The multilevel tax conversion is a one-time only procedure.
- **Update Database Statistics:** This menu option updates the size of the database. By updating the statistics you may speed up your data processing. You may update the statistics at any time. The time required to do so varies with the size of the database.

Setup Company Menu

Under the Setup Company Menu you set up a variety of parameters that apply to all Fitrix modules. Company name and address, ledger accounts, and account number ranges are maintained using this menu.

The Setup Company menu:



The Setup Company Menu provides the following options:

- **Update Company Information:** Allows you to set up the business name and address, department codes, and department descriptions.
- **Update Account Number Ranges:** Allows you to establish the account number ranges for each category of account. In other words, you are able to specify what ranges of account numbers are to be treated as Current Assets, Fixed Assets, Current Liabilities, and so forth.
- **Print Company Information:** Prints a hard copy record of what has been set up under the Update Company Information option.
- **Print Account Number Ranges:** Prints a hard copy record of the account number ranges that have been set up with the Update Account Number Ranges option.

- **Update Ledger Accounts:** Allows you to establish ledger account numbers and their descriptions, assign an account to a subtotal group (for reporting purposes), and set up a default for how a particular account is affected by debits and credits.
- **Print Ledger Accounts:** Prints the ledger account information set up under the Update Ledger Account option.
- **Update Checking Accounts:** Allows you to specify any asset account as a checking account for a given department within the company, or for the company as a whole. You may find it useful to specify more than one checking account per department or company so that similar expenses can be controlled through the same account.
- **Select Different Company:** Allows you to specify which database you want to work with. For example, when you are first learning how to use this accounting module or are training new operators, you will probably want to use the Sample database, rather than the Standard database which contains your company's actual data.

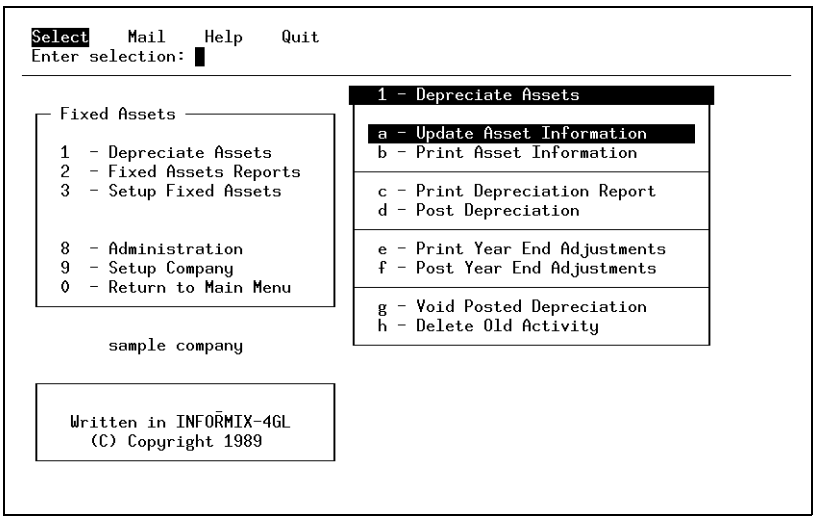
3

The Depreciate Assets Menu

Once the Fitrix Fixed Assets module has been set up, the options used most often are found on the Depreciate Assets Menu. This menu contains options which maintain assets, figure depreciation, post depreciation and year end adjustments, generate posting reports, void posted documents, and delete old activity from the system.

This section and those that follow provide detailed information for each data entry field that appears on a given screen. The fields are discussed in the order in which they appear on the screen.

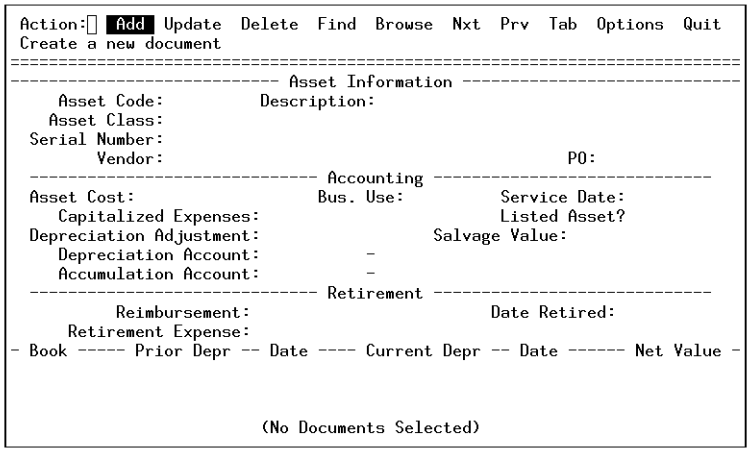
The Depreciate Assets menu:



Update Asset Information

The Update Asset Information option is used to add new assets or maintain existing assets. This option is duplicated on the Setup Fixed Assets menu for convenience.

The Asset Information form:



Asset Information form—header section

Asset Information section

The top part of the form, the Asset Information section, contains the following fields:

1. Asset Code

   This field stores a unique code for each asset. The code may contain up to six alphanumeric characters. It is a required field; that is, you must enter a code in this field before storing the document. Once the document has been stored, the entry in this field cannot be changed. The code entered will be used to uniquely identify this asset when running options in the Fitrix Fixed Assets module.

Naming conventions for your assets can save time and make running reports easier. If possible, try to establish patterns for naming assets. For example, you might use ACCPTR for your accounting computer, where AC stands for accounting department, and CPTR stands for computer. You could then specify as search criteria AC* to get all assets in the accounting department.

2. Description

This field stores a thirty-character alphanumeric description of the asset which can be used in the future to help distinguish this asset from others.

3. **Asset Class**

This field stores a six-character alphanumeric code specifying the class to which this asset belongs. Use the entry in this field to group common assets for convenience when depreciating. Though it is not required, each asset should be assigned to an asset class. Asset classes speed up data-entry and reporting by allowing for default information and grouping on reports. The entry in this field must have been previously setup in the Asset Class file. Zoom is available in this field to assist you in selecting a proper code.

4. **Asset Class Description**

This unlabeled field stores the description corresponding to the code entered into the Asset Class field. The entry is automatically retrieved from the Asset Class file once a valid asset class code has been stored. This field is system-maintained and cannot be updated from this form.

5. Serial Number

This 20-character alphanumeric field stores the serial number for this asset. Use the entry to further distinguish this asset from other (perhaps similar) assets tracked by the system.

6. **Vendor**

This field stores a six-character alphanumeric code used to identify the vendor from whom this asset was purchased. If the Fitrix Accounts Payable module is installed, the Zoom function can be used to enter the code.

7. **Vendor Description**

   This unlabeled field stores a 30-character alphanumeric entry. The entry describes the code entered into the Vendor field. If the Fitrix Accounts Payable module is installed, the system will retrieve the description automatically from the Vendor file once a valid code has been entered.

8. **PO**

   This ten-character alphanumeric entry stores the purchase order number for this asset. If the Fitrix Purchasing module is installed, the Zoom feature can be used to enter the data.

Accounting section

9. Asset Cost

This 12-digit numeric field stores the initial cost of the asset. The asset cost can be used as part of the basis for depreciation for a particular asset. The basis is recalculated any time this field is changed, though a previous manual entry of the accounting basis at the asset/book level will not be changed. For more information on the basis for depreciation, refer to the discussion in "The Depreciation Detail form" on page 3-10.

10. Bus. Use

This field stores a numeric entry for the percentage of time the asset is used for business purposes. The field stores values between 0 and 1. (e.g. 50% should be entered as .5). This value should represent the annual proportion and should not be changed during the fiscal year.

11. **Service Date**

    This date field records the date on which this asset was put into service. Entries should be stored in mm/dd/yy format. Depreciation will not be calculated for assets that do not have a service date.

12. Capitalized Expenses

This is a 12-digit numeric field which stores the amount of capitalized expenses for a particular asset. This amount can be used to form part of the basis for depreciation. This amount may be increased or decreased at any time to form a new basis for depreciating the asset. An accounting basis entered manually at the asset/book level will not be recalculated, regardless of any modification to this field. For more information on the basis for depreciation, refer to the discussion in "The Depreciation Detail form" on page 3-10.

13. Listed Asset?

This one-character field stores a response of either Y or N. Use this field to indicate whether a particular asset is "listed" for IRS purposes. See IRS Publication 534 for details on listed assets.

14. Depreciation Adjustment

This field stores a 12-digit numeric entry. Enter the amount of adjustments to depreciation for an asset in this field, which can be used as part of the basis for depreciating an asset. This amount is used to account for expenses which have been applied against the depreciation accumulation account for an asset and may be changed at any time to set a new basis for depreciation. A manually entered accounting basis will not be recalculated, regardless of any modification to this field. For more information on the basis for depreciation, refer to the discussion in "The Depreciation Detail form" on page 3-10.

15. Salvage Value

This field stores a 12-digit numeric entry representing the projected resale, or salvage value for an asset. Depending on the form of depreciation used, the salvage value may or may not have a bearing upon the amount of depreciation taken annually. Refer to the discussion of depreciation calculations in "Update Depreciation Codes" on page 5-14 for further information on the effect of salvage value on particular depreciation methods.

16. Depreciation Account

This nine-digit numeric field stores the account number of the depreciation ledger account to be used to store depreciation taken for this asset and will typically correspond to an expense account. The entry in this field must have been previously established in the chart of accounts. The Zoom feature is provided to help enter valid data.

17. Depreciation Account Department

This unlabeled field stores the three-digit code for the department to which the Depreciation Account (above) corresponds. Together, the Department Code and Account Number combination specify a unique account—like the prefix and suffix of a telephone number. The department code used must have been previously setup in the Company Information file, maintained through the Update Company Information option. Zoom is available in this field.

18. Depreciation Account Description

This unlabeled 30-character alphanumeric field stores the description for the account specified in the Depreciation Account field. This field is system-maintained; the entry is retrieved automatically from the ledger accounts file when a valid account number is entered into the Depreciation Account field.

19. Accumulation Account

This numeric field stores the account number of the accumulation ledger account to be used to store accumulated depreciation for this asset and will typically correspond to an asset account. The entry in this field must have been previously established in the chart of accounts. Zoom is available in this field.

20. Accumulation Account Department

This unlabeled field stores the three-digit code for the department to which the Accumulation Account (above) corresponds. The department code used must have been previously setup in the Company Information file, maintained through the Update Company Information option. Zoom is available for this field.

21. **Accumulation Account Description**

This unlabeled 30-character alphanumeric field stores the description for the account specified in the Accumulation Account field. This field is system-maintained; the entry is retrieved automatically from the ledger accounts file when a valid account number is entered into the Accumulation Account field.

Retirement section

The portion of the form labeled Retirement stores retirement data for the asset. Assets are retired by specifying a retirement date and then posting. Retirement calculations are performed for all assets having a retirement date. This section contains the following fields:

1. **Reimbursement**

   This 12-digit numeric field stores the reimbursement value for the asset upon retirement. Whereas the salvage value is a projection for depreciation calculations, the amount entered into the Reimbursement field represents the *actual amount received* for the asset when it is retired.

2. **Date Retired**

   This date field stores the date (in mm/dd/yy format) that the asset was retired. No depreciation is calculated for an asset for periods following its retirement date.

3. **Retirement Expense**

   This 12-digit numeric field holds the amount, if any, of expense incurred in retiring the asset.

Asset Information form—detail section

The detail section is where you attach an asset to one or more depreciation books. The Fixed Assets module allows you to enter codes for as many books as you need.

The detail section of the form displays accounting book depreciation information for an asset. It is a summary of the information in the Depreciation Detail form which you access, via the Zoom command, through this section.

Use [TAB] to move to the detail section of the form.

The fields in this section are arranged into columns and rows. Field names appear at the top of each column, and the information shown in a given row pertains to the accounting book specified in that row.

1. Book

This six-character alphanumeric stores the unique code representing the accounting book used to depreciate the asset. In this column, list the code for each book the asset is to be included in. You can specify an unlimited number of books for each asset, but each asset must be listed in at least four books: the main book, the federal tax book, the AMT book, and the ACE book.

Book codes must have been previously set up in the Book Definitions file, maintained through the Update Book Definitions option on the Setup Fixed Assets Menu. The Zoom feature is available to help select proper book codes.

2. Prior Depr

This 12-digit numeric column displays the amount of prior depreciation taken on the asset for this book. Once depreciation for an asset has been posted, you cannot change prior depreciation data, because accounting history depends on prior amounts. If an asset has prior depreciation when it is first entered in the Fitrix Fixed Assets system (because it is being transferred from another accounting system), enter that prior depreciation amount to record the depreciation history.

3. Date

This date field accepts an entry in mm/dd/yy format. It stores the date depreciation for this asset was last taken. The data in this field cannot be changed after posting.

4. Current Depr

This 12-digit numeric field stores the amount of current depreciation to be taken for the asset. This is updated when you run depreciation for an asset. When you post, it is cleared out. You may enter an amount here manually to override the system calculation.

5. Date

This date field stores the date for the current depreciation. It is entered in mm/dd/yy format. The data in this field cannot be changed after posting.

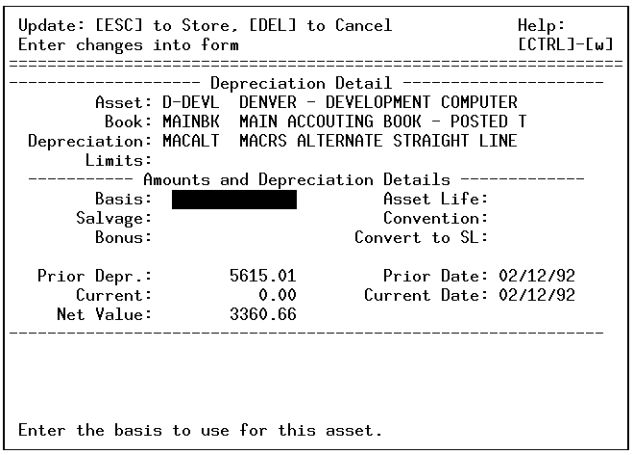
6. Net Value

This 12-digit numeric field stores the net value of the asset within this book. This field is automatically calculated once depreciation for this asset/book has been posted. This field is for reference purposes only.

The Depreciation Detail form

You can access the Depreciation Detail form from any row of the Asset Information form detail section. This form displays currently entered values for this asset and book, and provides a method by which the user can manually modify selected depreciation data. Use [CTRL]-[z] to access this form.

The Depreciation Detail form:



Enter values into this form to override the values established as asset class, book definitions, and system defaults.

Depreciation Detail section

1. Asset

This six-character alphanumeric field stores the unique code representing the asset. This field is system-maintained; the entry cannot be updated on this form.

2. Description

This unlabeled field stores a thirty-character alphanumeric entry. Again, the field is system-maintained, and cannot be changed.

3. Book

This six-character alphanumeric column stores the unique code representing the accounting book from which you entered this form. This is a system maintained field.

4. Book Description

This unlabeled field stores the description of the book from which you entered this form. The field is system-maintained.

5. Depreciation

This six-character alphanumeric field stores a code identifying the depreciation schedule to be used to depreciate the asset. Initially, the code in this field will correspond to the depreciation schedule defined for this book, or, if a class code is defined for this asset, the class depreciation method takes precedence over the book depreciation method. But you may select a different depreciation schedule. If you do, the new depreciation schedule will override the schedule at the book or class level.

The entry made in this field must have been previously established through the Update Depreciation Codes option on the Setup Fixed Assets Menu. Zoom is available.

6. Depreciation Description

This unlabeled 30-character field is system-maintained. The entry in this field is automatically retrieved from the Depreciation Codes file when a valid depreciation code is entered. The file is maintained through the Update Depreciation Codes option on the Setup Fixed Assets Menu.

7. Limits

This is an optional six-character alphanumeric code that specifies the limit table to use with this asset. The entry must have been previously setup through the Update Limit Codes option on the Setup Fixed Assets Menu. The Zoom feature is available.

8. Limits Description

This unlabeled 30-character field is system-maintained. The entry in this field is automatically retrieved from the Limits file when a valid limits code is entered. The file is maintained through the Update Limit Codes option on the Setup Fixed Assets Menu.

Amounts and Depreciation Details section

The lower portion of the Depreciation Detail form is labeled Amounts and Depreciation Details. The fields in this section are as follows:

9. Basis

It may be desirable to set a different basis for some books under which this asset will be depreciated. You can override the default calculation of basis by manually specifying it here at the asset/book level. The basis represents the dollar amount that may be recaptured through depreciation over the depreciable life of the asset.

This 12-digit numeric field is used to store a special basis for depreciation for this asset/book. The normal calculated value of the basis is as follows:

asset cost + capitalized expenses + adjusted depreciation

Do not change the basis after posting depreciation. If the basis changes after posting (due, for example, to changes in capitalized expenses, adjustments to accumulated depreciation, or asset life), ACRS and sum-of-years-digits depreciating methods will be incorrect.

10. Asset Life

This four-digit numeric field stores the depreciable life of the asset. Asset lives up to 99.9 years can be stored in increments of one-tenth of a year (i.e., one decimal place).

11. Salvage

This field stores a 12-digit numeric entry representing the projected resale, or salvage value for an asset. Enter an amount in this field to override default values at the class or global level. Depending on the method of depreciation used, the salvage value may or may not have a bearing upon the amount of depreciation taken annually. Refer to the section "Update Depreciation Codes" on page 5-14 for information on whether particular depreciation methods use the salvage amount as part of depreciation calculations.

12. Convention

This single-character field stores the code for the averaging convention. The field accepts one of five possible entries:

[Y]Half-Year
[M]Mid-Month
[Q]Mid-Quarter
[H]Half-Month
[F]Full-Month

The entry in this field determines how and when depreciation will be applied to the asset in its first year and the year it is retired. Please refer to "Averaging Conventions" in the Appendix for a complete discussion of the effect of available averaging conventions.

Use the Half-Year convention (Y) for all MACRS assets unless more than 40% of the depreciable basis of assets put into service in the year were put into service in the final three months of that year; in that case use the Mid Quarter convention (Q).

13. Bonus

This field stores a 12-digit numeric entry which establishes the amount of Section 179 bonus to be taken for depreciation purposes. If applicable, the bonus amount is only taken during the first year of depreciation.

14. Convert to SL

This field determines whether or not to convert to Straight Line depreciation. It accepts an entry of Y or N. Y indicates to the system that the depreciation for this asset/book should be converted; N indicates that it should not be converted. The system automatically stores an entry of X when the file has been converted.

15. Prior Depr.

This 12-digit numeric column displays the amount of prior depreciation taken on the asset for this book. Once depreciation for an asset has been posted, you cannot change prior depreciation data because accurate accounting depends on prior depreciation amounts. The value in this field appears in the Prior Depr. column of the Asset Information form–detail section.

16. Prior Date

This field stores the date depreciation was last posted. Entries are in the mm/dd/yy format. The value in this field appears in the (prior) Date column of the Asset Information form–detail section. This field cannot be changed once depreciation for the asset/book has been posted.

17. Current

This 12-digit numeric field stores the amount of current depreciation to be taken for the asset. The value in this field appears in the Current Depr. column of the Asset Information form–detail section.

18. Current Date

This field stores the date for the current depreciation in mm/dd/yy format. The value in this field appears in the (current) Date column of the Asset Information form–detail section.

19. Net Value

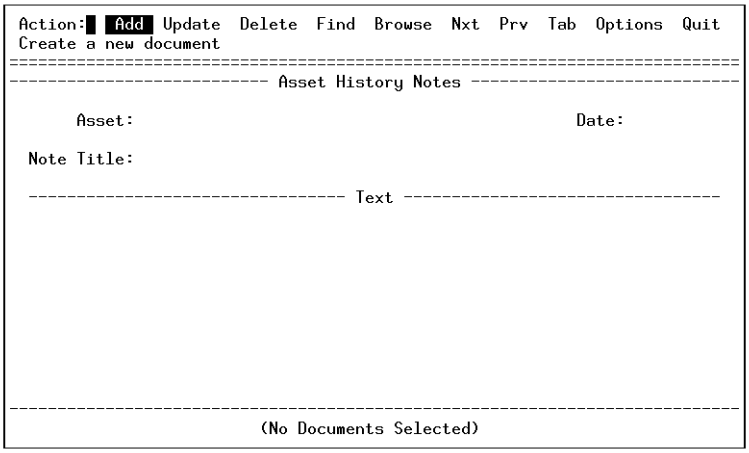
This 12-digit numeric field stores the net value (the carrying value) of the asset for this book. The value in this column appears in the Net Value column of the Asset Information form–detail section.

The Asset History Notes form

Free-form notes can be entered and maintained on each asset in the system. Use this form to store maintenance schedules, lease records, manner of disposal, warranty information, etc. You can establish a different form for each record.

The Asset History Notes form is accessed through the Options command on the ring menu.

The Asset History Notes form:



Asset History Note form—header section

The header section contains the following fields:

1. Asset

This six-character alphanumeric field stores the unique code representing the asset to which the note relates. An entry in this field must correspond to a previously entered asset code. Zoom is available.

2. Description

This unlabeled field stores a thirty-character alphanumeric entry. This field is system-maintained, and cannot be changed on this form.

3. Date

This date field stores and displays the date the history note was created, in mm/dd/yy format. It is system-maintained, and cannot be changed on this form.

4. Note Title

This field stores a forty-character title describing the note.

Asset History Notes form—detail section

Use the [TAB] command to access the detail section of this form, labeled Text.

5. Text

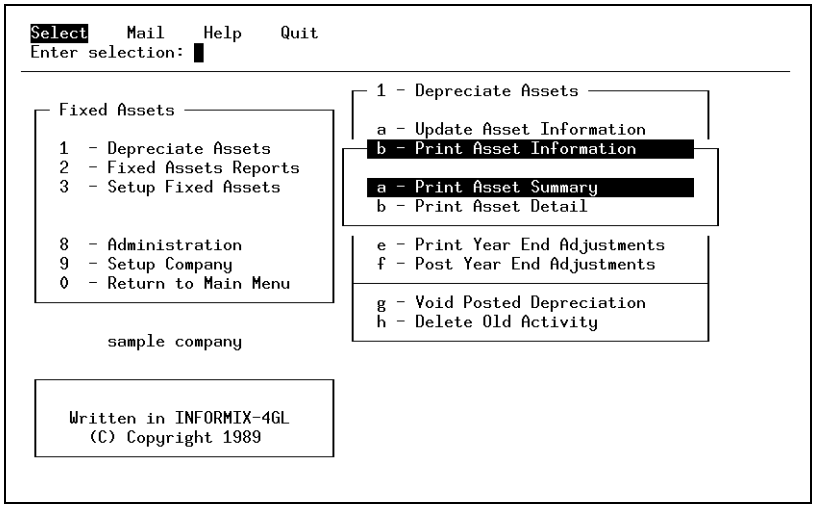
This section stores free-form text.

Like other documents within the Fitrix Fixed Assets module, notes can be added, modified, or deleted.

Print Asset Information

The second option on the Depreciate Assets Menu is Print Asset Information. When selected, this option brings up the Print Asset Information submenu.

The Print Asset Information submenu:



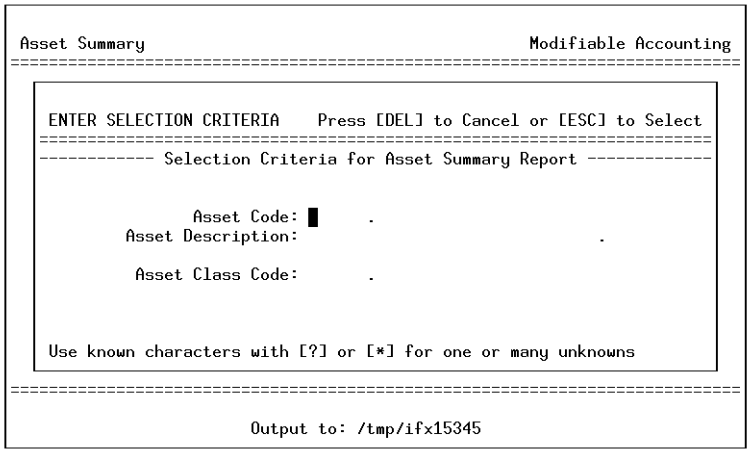
The Print Asset Information submenu holds two options. Option a, Print Asset Summary, produces a summary report on the information entered through the Update Asset Information option. Option b, Print Asset Detail, produces a longer, more detailed report on information in the same file.

The purpose of these reports is to provide a hard copy version of the data entered through the Update Asset Information option and to allow you to check for data-entry errors.

When either print option is selected, a selection criteria form appears allowing you to narrow the scope of the report.

Print Asset Summary

The Print Asset Summary Selection Criteria form:



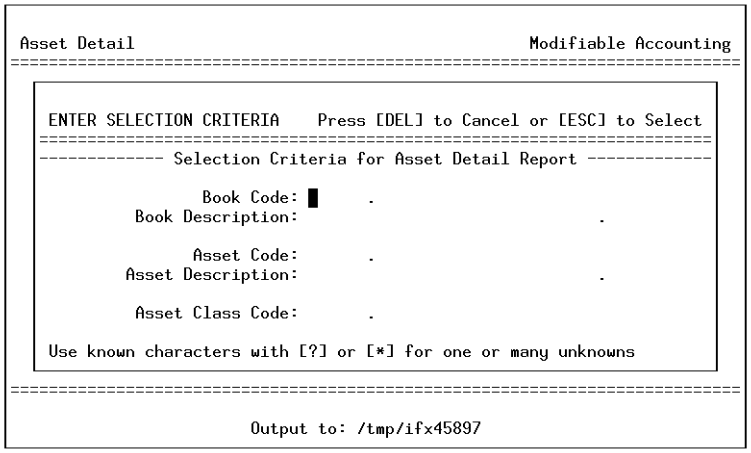
You can narrow the selection of data by filling in one or more of the fields on the form. To select all data, simply press [ESC] without entering data into the form. For more information on selecting documents, refer to "Using Selection Criteria to Find a Document" in *Learning Fitrix Business.*

The fields on the Print Asset Summary Selection Criteria form are as follows:

Print Asset Detail

The Print Asset Detail option provides a more extensive set of selection criteria. After this option is selected, the Print Asset Detail Selection Criteria form appears:

The Print Asset Detail Selection Criteria form:



As with the previous selection criteria form, the Print Asset Detail Selection Criteria form offers fields which can be filled with data to limit the scope of the output. For more information on selecting documents, refer to "Using Selection Criteria to Find a Document" in *Learning Fitrix Business.*

In addition to the fields described on the previous selection criteria form, the Print Asset Detail Selection Criteria form offers the following fields:

1. Book Code

2. Book Description

Examples of the two reports produced through the options on the Print Asset Information submenu are provided in Section 8, "Sample Reports." See "Asset Summary Report" on page 8-2, and "Asset Detail Report" on page 8-3.

Print Depreciation Report

The Print Depreciation Report option on the Depreciate Assets Menu prints an edit list of depreciation prior to posting. On the report, depreciation is organized by books.

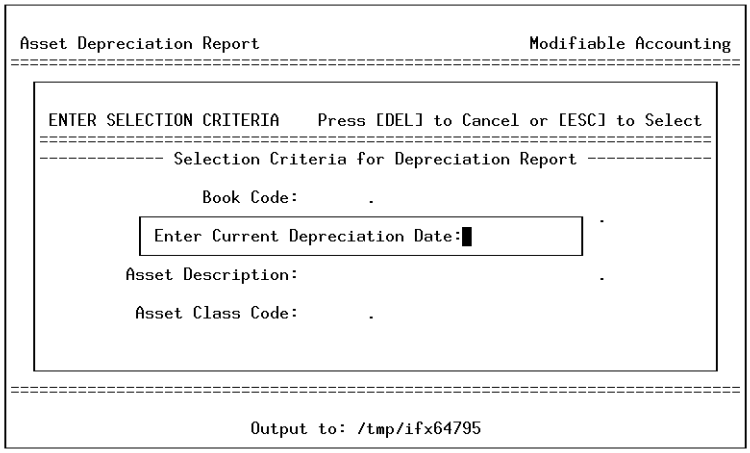
This list should be checked for data-entry accuracy prior to posting depreciation. All depreciation MUST BE printed through this option before it can be posted in the Fixed Assets module.

1. Enter Current Depreciation Date

Before entering selection criteria, you must enter the current depreciation date. This is the date for which depreciation will be calculated.

While any date in the fiscal year can be selected, the date selected should correspond with the end of an accounting period, typically the end of the accounting year. The date will be used to figure the number of months to depreciate, and the last posting for each asset/book. The resulting amount is what will post when you run the posting option.

The Print Depreciation Report Selection Criteria form:



The selection criteria form offers the following options:

2. **Book Code**

3. **Book Description**

4. **Asset Code**

5. **Asset Description**

6. **Asset Class Code**

For a copy of the report, refer to"Asset Depreciation Report" on page 8-5.

Post Depreciation

The Post Depreciation option on the Depreciate Assets Menu posts the printed depreciation for selected assets, and prints a posting report. The output from this report is organized by accounting book. All selected depreciation is posted to the Fixed Assets Activity file, but only Main book depreciation updates the G/L Activity file.

After selecting this option, a selection criteria form appears allowing you to narrow the content of the posting.

All depreciation MUST BE printed through the Print Depreciation option before it can be posted with this option.

The Depreciation Posting Report will be generated when posting is completed.

Refer to "Depreciation Posting Report" on page 8-6.

IMPORTANT NOTE: You should retain a copy of the posting report in your files. The report contains document numbers which will be necessary in the event the posting must be voided.

Print Year End Adjustments

The Print Year End Adjustments option on the Depreciate Assets Menu prints an edit list of adjustments for MACRS assets placed into service during the current fiscal year where over 40% of the assets were placed into service in the final three months of the year.

This list should be checked for accuracy prior to posting the adjustments. All year end adjustments MUST BE printed through this option before they can be posted in the Fixed Assets module.

Post Year End Adjustments

The Post Year End Adjustments option on the Depreciate Assets Menu posts the year end adjustments and prints a posting report. All adjustments are posted to the Fixed Assets Activity file and adjustments to the main book also update the General Ledger Activity file.

After selecting this option, a selection criteria form appears, allowing you to narrow the content of the posting.

All adjustments MUST BE printed through the Print Year End Adjustments option before it can be posted with this option.

The Year End Adjustments Posting Report will be generated when posting is completed.

Refer to "Year End Adjustment Posting Report" on page 8-8 for a sample of this report.

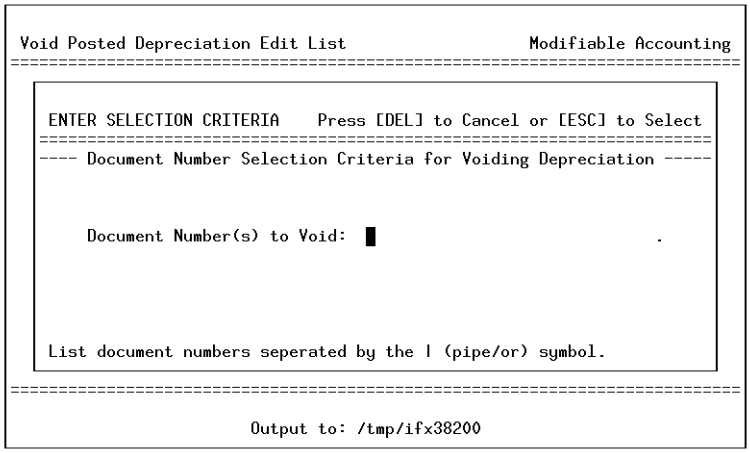
IMPORTANT NOTE: You should retain a copy of the posting report in your files. The report contains document numbers which will be necessary in the event the posting must be voided.

Void Posted Depreciation

This menu option is used to void incorrect depreciation that has been previously posted in the Fixed Assets system.

The option first prompts the user for the document numbers of the postings to be voided. In order to void posting transactions and return the G/L Activity file to its pre-posting state, you may need to void TWO documents: the posted depreciation and the year end adjustment.

The Void Postings Selection Criteria form:



The document numbers can be found on the Depreciation Posting Report and the Year End Adjustments Posting Report which were generated as the result of running the Post Depreciation and Post Year End Adjustment options.

The Void option then prints an edit list of documents to void, which you should review for accuracy.

It then prompts you for verification of data, and finally prepares a posting report of voided documents.

For an example of the report generated by this menu option, refer to "Voided Depreciation Posting Report" on page 8-9 in Section 8, "Sample Reports."

Delete Old Activity

The last item on the Depreciate Assets Menu is used to delete old activity. This item removes account data for assets retired in previous periods. Once a period's old activity has been deleted, it no longer appear on the Fixed Assets activity reports. Activity may only be deleted for retired assets.

You should run this option periodically to preserve storage space on the system and to prevent old items from appearing when you examine depreciation activity.

After selecting this option the system prompts for the Retired Asset Activity Date. All activity for assets retired on or before this date will be deleted. The date should be entered in mm/dd/yy format.

This option generates the Deleted Activity report which lists deleted assets by rows. Each deleted document has a document number (assigned during posting), which is displayed on the report along with the date of the activity, the asset code and description, the book code, and the amount of depreciation for that document.

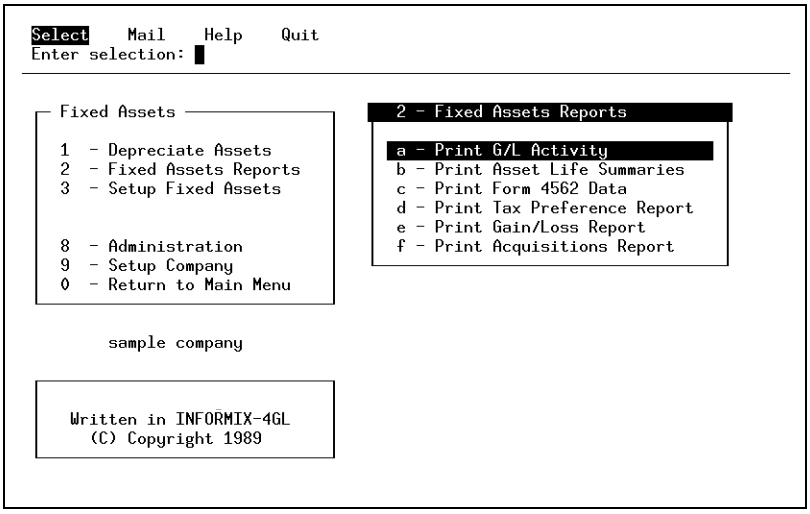
For an example of the report, see "Deleted Activity Report" on page 8-10 in Section 8, "Sample Reports."

4

Fixed Assets Reports Menu

The Fixed Assets Reports Menu provides options for printing reports including Print G/L Activity, Print Asset Life Summaries, Print Form 4562 Data, Print Tax Preference Report, Print Gain/Loss Report, and Print Acquisitions Reports.

The Fixed Assets Reports menu:

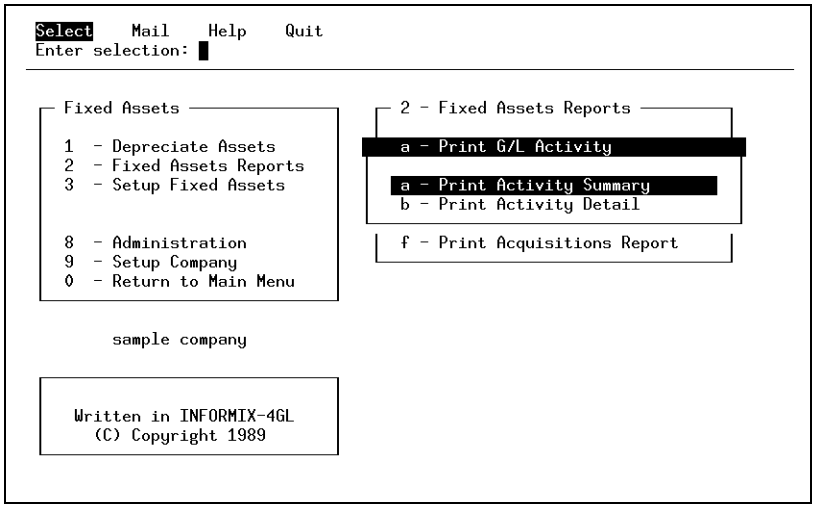


Print G/L Activity

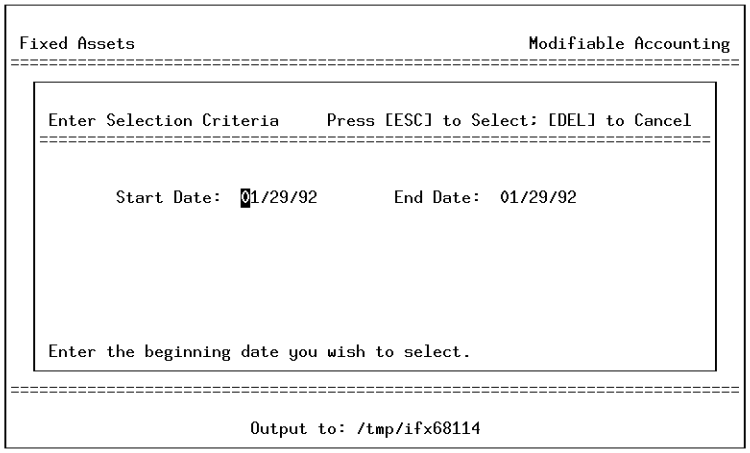
The Print G/L Activity option on the Depreciate Assets Menu leads to the Print G/L Activity submenu. This submenu offers two print options: Print Activity Summary, and Print Activity Detail.

Both options print out information which has been posted to the G/L Activity file. Use this report to verify the accuracy of information that will be posted to the chart of accounts through an adjusting entry in the General Ledger. Remember, only main book depreciation posts to the G/L Activity file.

The Print G/L Activity submenu:



The two options provide you with identical selection criteria forms into which you must enter the start date and end date for the activity you want to review.



1. Start Date

Date should be entered in mm/dd/yy format. This field represents the beginning date for activity which will appear on the report. The field defaults to the current date.

2. End Date

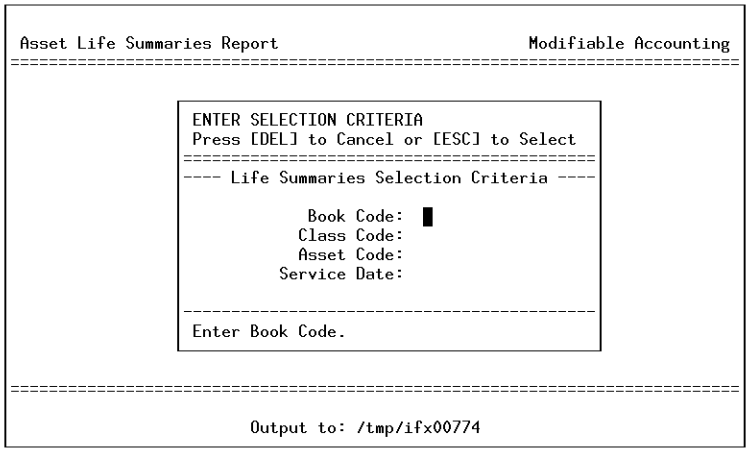
Date should be entered in mm/dd/yy format. This field represents the ending date for activity which will appear on the report. The field defaults to the current date.

For an example of the reports generated by these options, refer to "G/L Activity Summary Report" on page 8-11 and "G/L Activity Detail Report" on page 8-12.

Print Asset Life Summaries

The Asset Life Summaries option prints a report which projects depreciation through the depreciable life of the asset(s) specified in the selection criteria form. You can specify a report for an entire book, an asset class, a particular asset, or assets put into service within a given range of dates.

The Asset Life Summaries selection criteria form:



For more information on selecting documents, refer to "Using Selection Criteria to Find a Document" in Learning Fitrix.

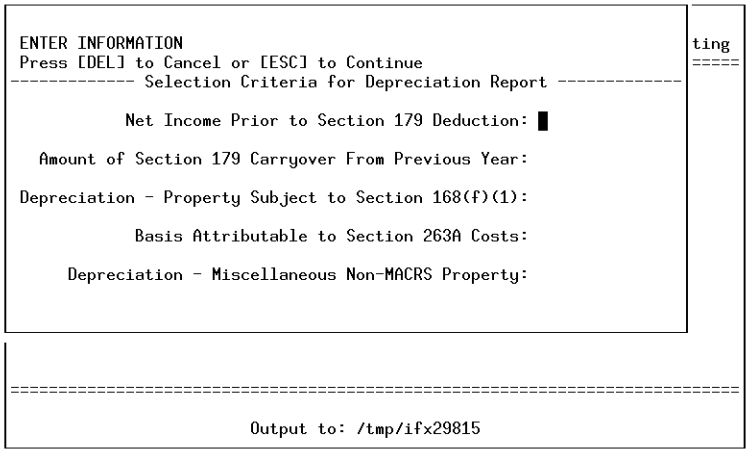
For an example of this report, see the "Asset Life Summaries Report" on page 8-13.

Print Form 4562 Data

This option prints a report containing data to be entered on the IRS Form 4562.

The Print Form 4562 Data Selection criteria form

:



The selection criteria form contains the following fields:

1. **Net Income Prior to Section 179 Deduction**

2. **Amount of Section 179 Carryover from Previous Year**

3. **Depreciation—Property Subject to Section 168(f)(1)**

4. **Basis Attributable to Section 263A Costs**

5. **Depreciation—Miscellaneous Non-MACRS Property**

For an example of this report, see "Form 4562 Data" on page 8-15.

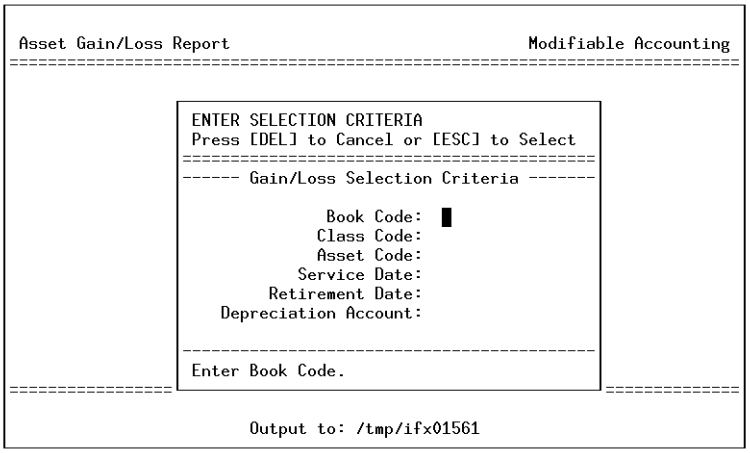
Print Tax Preference Report

The Tax Preference Report calculates data required for the Tax Preference Items section on IRS Form 4626. For an example of the report generated by this option, see "Tax Preference Report" on page 8-17.

Print Gain/Loss Report

The Gain/Loss Report calculates the gain or loss resulting from retiring a fixed asset. Gains and losses are not automatically posted to the General Ledger Activity file. To recognize gains and losses, you must post them to the General Ledger with an adjusting entry.

The Gain/Loss Selection Criteria form:



The Selection Criteria form prompts you for the following:

1. **Book Code**
2. **Class Code**
3. **Asset Code**
4. **Service Date**
5. **Retirement Date**
6. **Depreciation Account**

For more information on selecting documents, refer to "Using Selection Criteria to Find a Document" in Learning Fitrix.

For an example of this report, see "Gain/Loss Report" on page 8-19.

Print Acquisitions Report

This option generates a report detailing the basis amounts for the fixed assets acquired within the last 12 months. By running this report you can see if more than 40% of your assets were put into service within the last quarter of your fiscal year. If so, you will know that the system will automatically convert MACRS averaging convention to the mid-quarter convention.

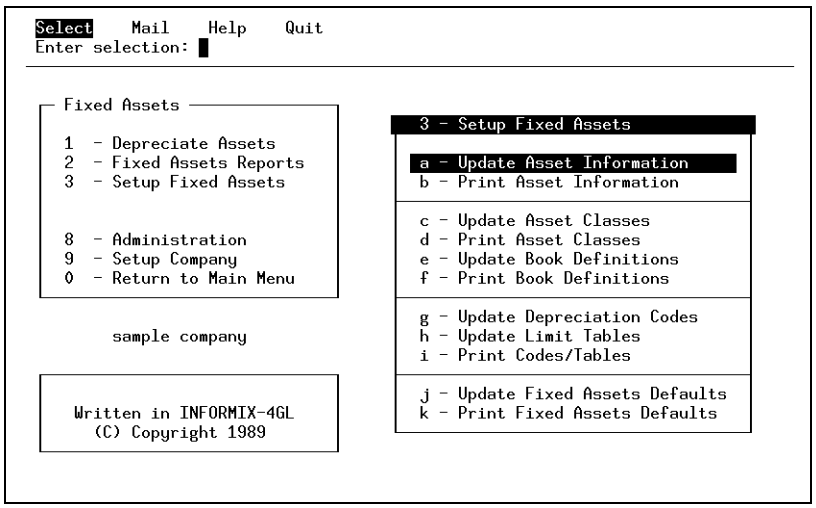
For an example of this report, see "Acquisitions Report" on page 8-21.

5

The Setup Fixed Assets Menu

The Setup Fixed Assets Menu contains options that are most frequently used during installation and setup. There are two types of options on this menu: Update options, which are used to build reference files; and Print options, which print selected data in those files.

The Setup Fixed Assets menu:



Update Asset Information

This menu option is also offered on the Depreciate Assets Menu. Please refer to "Update Asset Information" on page 3-3 for information on the fields in this option.

Print Asset Information

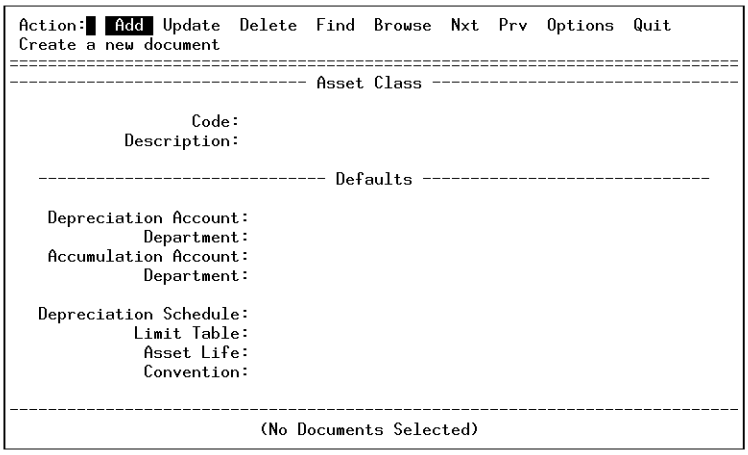
This option is also offered on the Depreciate Assets Menu. Please refer to"Print Asset Information" on page 3-18 for information on this option.

Update Asset Classes

This option gives access to the Asset Classes reference file. Asset Classes are used to group similar assets for depreciation purposes. There may be any number of assets grouped under a given asset class. When asset classes are established, users can restrict activities to those assets belonging to specific classes.

Your system already contains all of the IRS's asset classes as they appear in current IRS publications. If you need to add any assets classes or modify any existing classes, you must do so through the Update Asset Classes option. You must set up asset classes with this option before they can be used with other options in the Fitrix Fixed Assets module.

The Asset Class form:



Asset Class section

The fields in the first section of the Asset Class form are as follows:

1. Code

This six-character alphanumeric field stores the unique name of the asset class.

2. Description

This field stores a 30-character alphanumeric entry. Use this field to provide a more detailed description of the asset class code.

Defaults section

The section of the form labeled Defaults allows the user to establish default values for ledger accounts and depreciation information for individual asset classes. The fields in this section are not required; they are provided to make data-entry more efficient. Remember that the priority of default values is as follows: asset-specific, class, accounting book, then fixed assets defaults. For more information on the default hierarchy, see the section entitled "The Default Structure" in Section 3 of the *Fitrix Fixed Assets User Guide.* The fields in this section are as follows:

1. Depreciation Account

This nine-digit numeric field stores the number of the depreciation ledger account to be used to store depreciation taken for this asset class. Ledger accounts must have been previously established in the chart of accounts. The entry will typically correspond to an expense account. Zoom is available to help enter data into this field.

2. Depreciation Account Description

This unlabeled 30-character alphanumeric field stores the description for the account specified in the Depreciation Account field. This field is system-maintained; the entry is retrieved automatically from the ledger accounts file when a valid account number is entered into the Depreciation Account field. Zoom is available for this field.

3. Department

This three-digit alphanumeric field stores the code for the department corresponding to the account named in the Depreciation Account field. Any department code used must have been previously setup in the Company Information file, maintained through the Update Company Information option. Zoom is available for this field.

4. **Accumulation Account**

   This numeric field stores the number of the accumulation ledger account to be used to store accumulated depreciation for this asset class. The entry in this field must have been previously established in the chart of accounts. The Accumulation account is typically an asset account (contra account). The Zoom feature is available to help enter data into this field.

5. **Accumulation Account Description**

   This unlabeled 30-character alphanumeric field stores the description for the account specified in the Accumulation Account field. This field is system-maintained; the entry is retrieved automatically from the ledger accounts file when a valid account number is entered into the Accumulation Account field.

6. **Department**

   This three-digit alphanumeric field stores the code for the department corresponding to the account named in the Accumulation Account field. Any department code used must have been previously setup in the Company Information file, maintained through the Update Company Information option. Zoom is available for this field.

7. **Depreciation Schedule**

   This six-character alphanumeric code is used to specify the default depreciation schedule to use with this asset class. Any code entered into this field must have been previously set up in the Depreciation Schedule file, maintained through the Update Depreciation Codes option on the Setup Fixed Assets Menu. Zoom can be used to enter data into this field.

8. **Limit Table**

   This six-character alphanumeric field stores an entry designating the limit table to use with this asset class. If you wish to impose a limit on annual depreciation, enter the code corresponding to the appropriate limit table. The entry in this field must have been previously setup in the Limit Tables file, maintained through the Update Limit Tables option on the Setup Fixed Assets Menu. The Zoom feature is available to help when making an entry into this field.

9. Asset Life

This four-digit numeric field stores the number of years of the depreciable life of the asset. The field accepts entries in decimal increments. This amount is used to figure the amount of depreciation taken for the asset. If the asset life is not entered for the asset/book (through the detail part of the Asset Information form), the value specified on this form will be used for depreciation calculations.

10. Convention

This single-character alphanumeric field accepts one of five entries:

[Y]Half-Year Convention
[M]Mid-Month Convention
[Q]Mid-Quarter Convention
[H]Half-Month Convention
[F]Full-Month Convention

The entry in this field determines how and when depreciation will be applied to the asset during the first and last year. Please refer to "Averaging Conventions" in the Appendix for a complete discussion on the effect of averaging conventions.

Print Asset Classes

This menu option prints the contents of the Asset Classes file, maintained through the Update Asset Classes option. For an example, refer to "Asset Class Listing" on page 8-22 in Section 8, "Sample Reports."

Update Book Definitions

The Update Book Definitions option controls access to the Book Definitions reference file. Before using an accounting book code on other forms in the Fixed Assets module, it must be set up through this option.

Book Definitions are used to organize the collective depreciation of assets. Different books should be established for different purposes. For example, you may need a book for federal tax, state tax, and internal reporting purposes. A given asset might be included in the federal tax and internal books, but not included in the state book. You can use an unlimited number of books with the Fixed Assets module; however, you must have a minimum of four books:

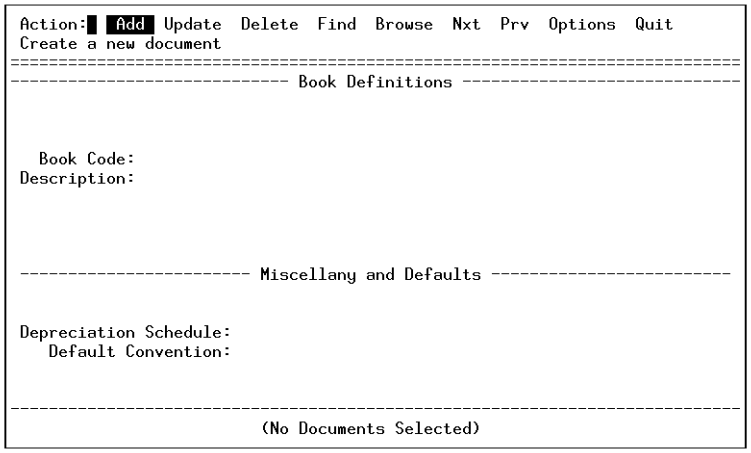
1. The main accounting book— this book is the only book that posts to the General Ledger Activity file. All assets must be listed in this book.

2. The federal tax book—this book is used for calculating depreciation for your federal income tax returns.

3. The Alternative Minimum Tax book— this book is used for calculating the IRS's Alternative Minimum Tax (AMT).

4. The Adjusted Current Earnings book— This book is used for calculating depreciation for ACE, a component of the AMT.

The Book Definitions form:



Book Definitions section

The fields on the Book Definitions form are as follows:

1. Book Code

This field stores an alphanumeric entry which can be up to six characters in length. Enter a code to distinguish this book from others.

2. Description

This field stores an alphanumeric entry of up to 60 characters. Use this field to provide a description of the code used to identify this accounting book.

Miscellany and Defaults Section

The section of the form labeled Miscellany and Defaults offers two fields which can be used to specify book-level default values for assets depreciated with this accounting book. The hierarchy of default values in the Fitrix Fixed Assets system places

book defaults third after asset/book and asset class values in terms of precedence. For example, if no depreciation schedule is specified at either the asset/book or asset class level, the schedule specified on this form will apply when the asset is depreciated.

If an entry for a particular asset is missing from the main book, an entry is automatically created for that asset using the main book defaults.

The following fields appear in this section:

1. **Depreciation Schedule**

   This field stores an alphanumeric entry which can be up to six characters in length. Use this field to enter a default depreciation code for this accounting book.

   The depreciation schedule used for your Federal Tax book must be one of the depreciation codes that begins with MAC: either MAC200, MAC150, MACSL, or MACALT.

   The codes specified must have been previously set up through the Update Depreciation Codes option on the Setup Fixed Assets Menu. Zoom is available to help make an entry into this field.

2. **Default Convention**

   This field stores a single-character entry. The possible entries appear at the bottom of the Book Definitions form.

   The entry in this field determines how and when depreciation will be applied to the asset.

Print Book Definitions

This menu option prints the contents of the Book Definitions file, maintained through the Update Book Definitions option. For a sample of this report, refer to "Book Definitions Listing" on page 8-23.

Update Depreciation Codes

This menu option controls access to the Depreciation Codes file. Depreciation codes are established to represent the actual schedules followed by depreciation methods such as declining balance, MACRS, ACRS, sum-of-years-digits, and straight line. You may also set up user-defined schedules with custom depreciation rates.

The depreciation method selected determines the pace by which depreciation can be taken for assets. The information provided below outlines some of the salient differences between depreciation methods available for use.

ALL

basis = cost + capitalized expenses + depreciation adjustment
bonus amount is set to zero on all but the first depreciation calculation
salvage value is set to zero when not used

STRAIGHT LINE

amount = basis - bonus amount - salvage value - prior depreciation
depreciation + (amount / ((asset life * 12) - periods depreciated) * number of periods to depreciate)
does not depreciate below salvage value

DECLINING BALANCE AND MACRS

amount = basis - bonus amount - period depreciation
depreciation = (amount / asset life) * depreciation rate * (number of periods to depreciate / 12)

If a straight line calculation gives a larger depreciation, it is used instead. For MACRS, the salvage value is not used to compute the straight line amount but it is used for figuring the straight line depreciation amount for simple declining balance.

With MACRS, depreciation occurs down to zero. Otherwise depreciation does not occur below salvage value.

MACRS STRAIGHT LINE AND MACRS ALTERNATE

amount = basis - bonus amount
depreciation = (amount / (12 * asset life)) * periods to depreciate

This depreciation schedule is ONLY designed to be run on a yearly basis.

Depreciates to zero (salvage value is not considered).

SUM OF YEARS DIGITS

amount = basis - bonus amount - salvage value
denominator = sum (years digits) e.g. for a 5 year asset 1 + 2 + 3 + 4 + 5
depreciation = sum ((asset life - (months depreciated / 12)) / denominator)

The sum is taken over all months to depreciate and the numerator changes accordingly as the sum progresses since the number of years depreciated will change if the periods to depreciate span a year break (they often do). Also, the number of years depreciated in the numerator is truncated to an integer (e.g. 18 months /12 = 1).

It does not depreciate below salvage value.

ACRS

amount = basis - bonus amount

For short years: depreciation = (amount * rate from table) * (periods to depreciate / 12)

For non-short years: depreciation = amount * rate from table

Rate from table is looked up on basis of year and month put into service.
This rate is only designed to be applied on a yearly basis.

Depreciates to zero (salvage value is not considered).

USER DEFINED TABLE

amount = basis - bonus amount - salvage value (salvage only if indicated)
depreciation = sum (rate from table * amount) over all of the periods to depreciate

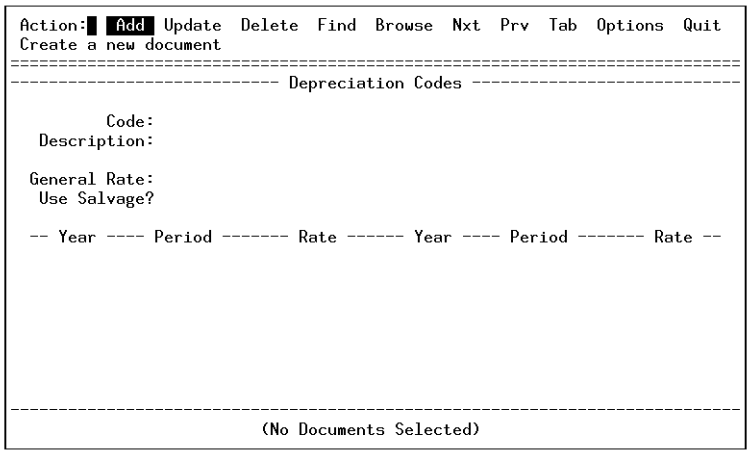
The table values are looked up period by period based on the month and year counting from when the asset was placed into service.

The salvage value will be used if so indicated in the depreciation definition. Depending on this choice the asset depreciates to the salvage value or to zero.

Before a code can be specified on other forms in the Fitrix Fixed Assets module, it must be set up through this option.

Selection of the Update Depreciation Codes menu option provides access to the Depreciation Codes form.

The Depreciation Codes form:



Assets are matched with depreciation codes to calculate depreciation. Depending on the method, records in the Depreciation Codes file can have detail information showing depreciation rates broken down by period (month) and year.

The Depreciation Codes – header section

The fields in the header section of this form are as follows:

1. Code

This alphanumeric field stores an entry of up to six-characters. Use this field to store a unique code identifying this depreciation schedule.

2. Description

This alphanumeric field stores an entry of up to 60 characters. Use this field to store a description of the depreciation schedule that will help to distinguish it from other codes.

3. General Rate

This optional field stores a depreciation rate for schedules that use a flat depreciation rate.

4. Use Salvage?

This field stores a single-character entry (Y/N) that determines whether to use the salvage value for the asset in depreciation calculations. The default value for this field is Y.

Depreciation Codes – detail section

The detail section of the Depreciation Codes form allows the user to associate depreciation rates by period and year for the depreciable life of the asset. Each period/year is assigned a rate. Enter the data from left to right and from top to bottom. The detail section of this form contains the following fields:

5. Year

This field stores a numeric entry representing the year of depreciation for an asset. Typically, the schedule will begin with year 1 and increment for each subsequent year of depreciation.

6. Period

This field stores a numeric entry representing the period of the year for which the corresponding rate is to apply. Typically, the periods for each year will run from 1 to 12.

7. Rate

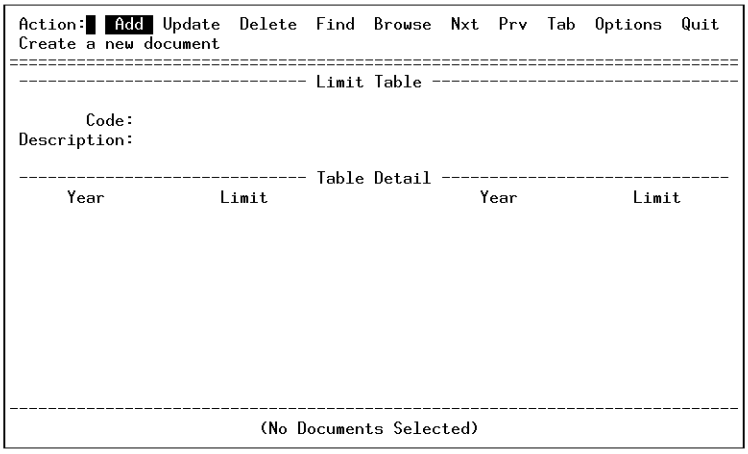
This numeric field can store an entry of up to five digits including four decimal places. That is, the rate can be expanded out to the ten-thousandth place. The rate specified in this field will apply for the corresponding period and year.

Update Limit Tables

This menu option controls access to the Limit Tables file. Before a limit table code may be used on forms in the Fixed Assets module, it must first be set up through this option.

Limit tables are established to place ceilings on the amount of depreciation to take for individual assets for a given year. Through this option, codes are associated with maximum amounts of depreciation for each year specified under the code.

The Limit Table form:



Limit Table form – header section

The header section of the Limit Table form provides two fields which identify this limit table. The fields are as follows:

1. Code

This field stores an alphanumeric entry of up to six characters. Use this entry to identify the limit table on forms in the Fitrix Fixed Assets module.

2. Description

This alphanumeric field stores an entry of up to 60 characters. Use this field to enter a description of the limit table code that will help to distinguish it from other codes.

Limit Tables form – detail section

The detail section of this form sets forth the numeric limits for depreciation to be taken for selected assets in given years. The fields in this section are as follows:

3. Year

This field stores a numeric entry representing the depreciation year for the asset. Typically, depreciation years begin with 1, and increment with each additional year for which a limit should be in effect.

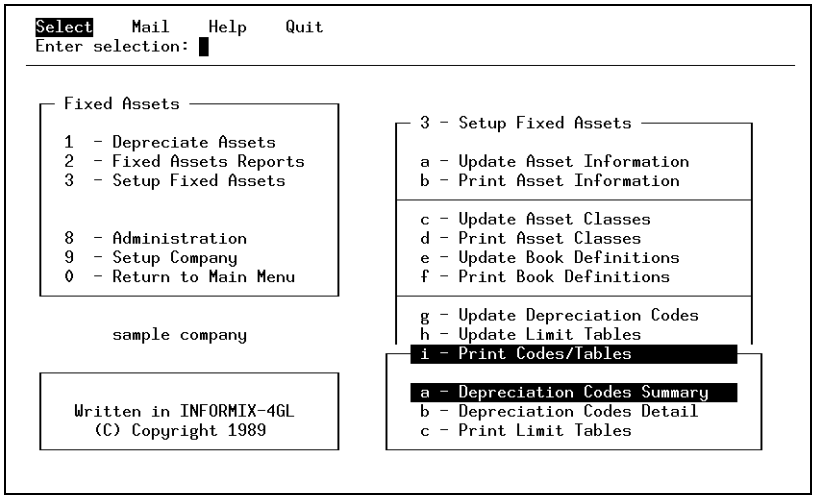
4. Limit

This numeric field stores the dollar limit of depreciation to take for selected assets in the corresponding year.

Print Codes/Tables

This menu option leads to a submenu, offering three separate print options: Depreciation Codes Summary, Depreciation Codes Detail, and Print Limit Tables. These options are used to print versions of the information in the Depreciation Codes and Limit Tables files. These files are maintained through the Update Depreciation Codes and Update Limit Tables options, respectively.

The Print Codes/Tables submenu:



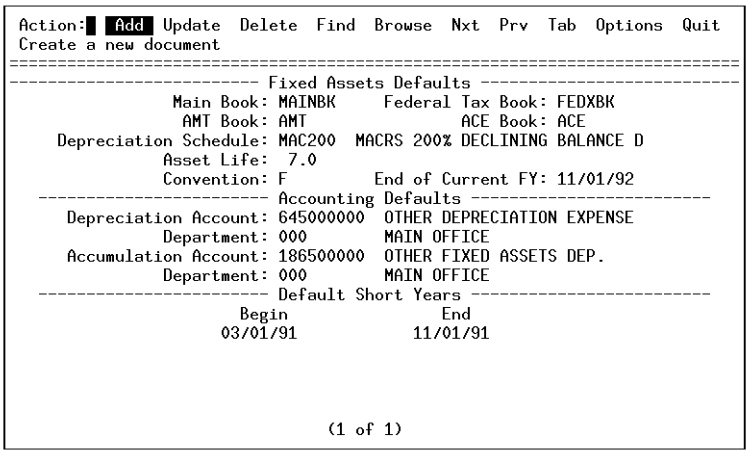
Refer to Section 8, "Sample Reports" for examples of the output from the print options on the Print Codes/Tables submenu: See "Depreciation Codes Summary" on page 8-24, "Depreciation Codes Detail" on page 8-25, and "Limit Table Listing" on page 8-26.

Update Fixed Assets Defaults

This menu option provides access to the Fixed Assets Defaults form. This form stores information which the system invokes when no overriding defaults have been specified elsewhere. That is, defaults on this form will apply if they haven't been specified at the asset/book, asset class, or book level.

There is only one set of system defaults for any given database; only one record exists. Therefore, all commands on the command line other than Update, Options, and Quit have been disabled.

The Fixed Assets Defaults form:



Fixed Assets Defaults section

The following fields appear in the first section of the Fixed Assets Defaults form:

1. Main Book

This field stores an alphanumeric entry of up to six characters. In this field, store the code of the book you have set up to be your company's main accounting book. This is the only book that is posted to the general ledger activity file.

The code entered into this field must have been previously set up through the Update Book Definitions option on the Setup Fixed Assets Menu. The Zoom feature is available to help enter data into this field.

2. **Main Book Description**

   This unlabeled field displays an alphanumeric entry of up to 30 characters. This field cannot be entered or modified on this form—it is automatically retrieved from the Book Definitions file once a valid main book code has been entered. This file is maintained through the Update Book Definitions option on the Setup Fixed Assets Menu.

3. **Federal Tax Book**

   This field stores an alphanumeric entry of up to six characters. The code entered into this field indicates to the system which accounting book is to be used as the federal tax book. This book covers the depreciation of assets in accordance with federal tax principles. The code entered into this field must have been previously set up through the Update Book Definitions option on the Setup Fixed Assets Menu. Zoom is available to help enter data into this field.

4. **Federal Tax Book Description:**

   This unlabeled field displays an alphanumeric entry of up to 30 characters. This field cannot be entered or modified on this form—it is automatically retrieved from the Book Definitions file once a valid federal tax book code has been entered. This file is maintained through the Update Book Definitions option on the Setup Fixed Assets Menu.

5. AMT Book

This field stores the code of the book you have set up to track depreciation for AMT purposes.

6. ACE Book

This field stores the code of the book you have set up to track depreciation for ACE purposes.

7. Depreciation Schedule

This field stores an alphanumeric entry of up to six characters. The entry in this field becomes the default depreciation schedule for all books, asset classes, and assets not otherwise defined. The code specified in this field must have been previously set up in the Depreciation Codes file, maintained through the Update Depreciation Codes option on the Setup Fixed Assets Menu. Zoom is available in this field.

8. Depreciation Schedule Description

This unlabeled field displays an alphanumeric entry of up to 30 characters. This field cannot be entered or modified on this form—it is automatically retrieved from the Depreciation Codes file once a valid depreciation code has been entered. This file is maintained through the Update Depreciation Codes option on the Setup Fixed Assets Menu.

9. Asset Life

This four-digit numeric field stores the number of years of the life of assets. It stores up to four digits (including one decimal place). If the asset life is not entered for the asset/book (through the detail part of the Asset Information form) or asset class, the value specified in this field will be used for depreciation calculations.

10. Convention

This field stores a single-character entry corresponding to one of five codes which appear at the bottom of the form. Refer to "Averaging Conventions" in the Appendix for more information about the effects of each averaging convention.

The entry in this field determines how and when depreciation will be applied to the asset in the first and last year.

This entry will apply for depreciation calculations only when no overriding convention has been specified at the asset/book, asset class, or book level.

Accounting Defaults Section

The section of the Fixed Assets Defaults form labeled Accounting Defaults contains ledger information for use when posting. These ledger defaults apply only when no overriding ledger information is entered at the asset/book or asset class level. This section contains the following fields:

1. Depreciation Account

This nine-digit numeric field stores the ledger account number corresponding to the depreciation ledger account. Before you can enter a ledger account number, it must be setup through the Update Ledger Accounts option on the Setup Company Menu. This account is typically an expense account. Zoom is available.

2. Depreciation Account Description

This unlabeled field displays an alphanumeric entry of up to 30 characters. This field cannot be entered or modified on this form—it is automatically retrieved from the Ledger Accounts file once a valid ledger account code has been entered. This file is maintained through the Update Ledger Accounts option on the Setup Company Menu.

3. Department

This three-character alphanumeric field stores the code for the department corresponding to the account specified in the Depreciation Account field. The code entered into this field must be set up through the Update Company Information option on the Setup Company Menu. Zoom is available.

4. Accumulation Account

This numeric field stores the ledger account number corresponding to the accumulation ledger account. Before you can enter a ledger account number into this or any other form, it must be setup through the Update Ledger Accounts option on the Setup Company Menu. This account is typically an asset account (contra account). The Zoom feature is available to help enter data into this field.

5. **Accumulation Account Description**

This unlabeled field displays an alphanumeric entry of up to 30 characters. This field cannot be entered or modified on this form—it is automatically retrieved from the Ledger Accounts file once a valid ledger account code has been entered. This file is maintained through the Update Ledger Accounts option on the Setup Company Menu.

6. **Department**

This three-digit field stores the department code corresponding to the account specified in the Accumulation Account field. The code entered into this field must be set up through the Update Company Information option on the Setup Company Menu. Zoom is available to help enter data into this field.

Default Short Years section

The section of the form labeled Default Short Years allows you to enter the beginning and ending dates of any short accounting years you have had or will have in the future. You may enter as many short years as you wish. Short years can result from a change in a company's annual accounting period, or are the company's first or final accounting period. The fields in this section are as follows:

7. Begin

This field stores the beginning dates for your short years.

8. End

This field stores the ending dates for you short years.

Print Fixed Assets Defaults

This menu option produces a hardcopy version of the information entered through the Update Fixed Assets Defaults menu option.

For a sample of the report generated by this option, see "Fixed Assets Defaults Report" on page 8-28.

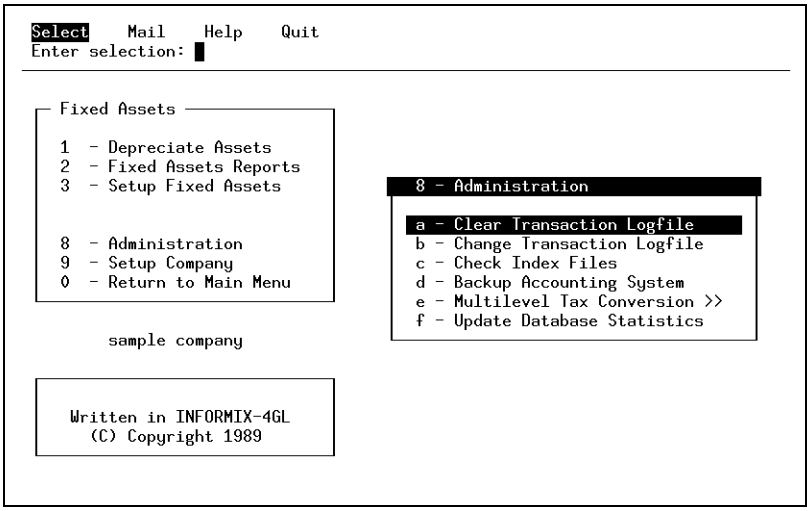
6

Administration Menu

The Administration Menu is used to control transaction logging when using the Informix standard engine.

If the INFORMIX OnLine engine is being used, only the Check Index Files and Update Database Statistics options are used.

The Administration menu:



Transaction logfiles are Informix system files. They form a “before-and-after” snapshot of data that is being processed. If a problem occurs in the middle of batch processing, the partially processed data can be rolled-back to the “before” data, thus preserving the integrity of the database. Users never see these files, nor do many programmers, since transaction processing is transparent to the user.

For more information about logfiles and transaction processing, refer to your Informix technical reference manual.

It is strongly recommended that *one person be responsible* for the administration of the transaction logfiles. They quickly grow in size and must be cleared out to recover disk space. Often a job that runs nightly is employed for this task. Consult your system administrator.

Clear Transaction Logfile

Note that previous versions of *Fitrix* erased the logfile each time you exited the main menu. This is no longer the case. You may manually clear the logfile from the administration menu. Clearing transaction logfiles should be done when no one is using the system.

Change Transaction Logfile

The Change Transaction Logfile option changes the name of the transaction logfile and prepares the database for transaction logging.

> NOTE: The INFORMIX-1.10.03 user can choose not to use the Change Transaction Logfile option without harm to the system or database. However, the ability to name different logfiles for each company is an option that may be useful.

With INFORMIX-4.0 transaction logging *must* be established the first time a company is started, and each company must have its own logfile. If you run an accounting program for a company that has not yet had logging established, an error message will be displayed instructing you to start a logfile for the company using option b - Change Transaction Logfile.

Under INFORMIX-4.0, a logfile name cannot be changed if anyone is using that company. If this is attempted, an error message will appear explaining that the database for that company is in use. However, under INFORMIX-1.10.03 you may use the Change Transaction Logfile option at any time. New logfiles need to be entered with “absolute” pathnames as opposed to pathnames relative to the current working directory.

Examples:

(absolute) **`$fg/accounting/data/log_file`**

(relative) **`log_file`**

(relative) **`../../data/log_file`**

Check Index Files

The Check Index Files option runs “bcheck,” an INFORMIX utility program, on the database(s) in your DBPATH. The “bcheck” program is a C-ISAM utility program that compares an index file to a data file to see whether the two are consistent. If they are not, “bcheck” asks whether you want to delete and rebuild the corrupted indexes. This process may take several hours to complete, depending on the size and number of databases.

Most users never need to use this option. Your system administrator will run “bcheck” if necessary.

Backup Accounting System

This option may be run to back up the accounting code and data to removable media (e.g. QIC streaming tape). This is NOT considered sufficient, as delivered, for any system's backup needs. It is provided as what might be called a "backup backup," to be used at certain junctures at which users wish an additional backup, and in those periods when a dependable, automated backup system is unavailable. It is also provided as a service to end-users and resellers, as a reminder of the importance of a tested backup system.

Backups are problematic due to the wide variety in hardware and devices, quantities and location of data and code, and the unique requirements of individual customers. This option should be modified for each installed site. It is designed to be easily and permanently modified for each site, i.e. once you have modified it, the change will be effective for all products, including future upgrades and over-installs.

Modification may consist of:

- modifying the backup utility itself to more accurately reflect the configuration and needs of the system;
- changing the option to call another, established backup utility;
- simply changing the option to refer to other established backup procedures.

If no modification is made, the backup script (**`$fg/bin/fg.bu`**) attempts to find the name of a backup media device used to extract the programs from the install media. If the standard installation routine was run on the system, this device is stored in the **`$extract`** variable in the **`$fg/install/config.ins`** file. If this device name (generally a QIC tape drive) is found, the backup script attempts to tar all files contained in the directories listed in the **`$fg`** and **`$DBPATH`** variables to that device.

Before running these defaults, the system checks for the existence of a **`$fg/bin/fg.bu.com`** file. This file is not created by products or installations and its existence on the system tells the backup option that this is a custom backup command or program to run rather than the default options. If you wish to "disable" this menu option, in a manner in which you will not have to re-disable it when a new version of Base Files is installed, you may simply create a **`$fg/bin/fb.bu.com`** file that consists of echoing a reference to standard backup procedures to the screen.

Sample **`fg.bu.com`** files:

- tar cvmf /dev/rmt/ctape0 $budirs
- tar cvmf /dev/rmt/ctape0 /usr/accounting/data
- cpio -ocvdumB $budirs | compress -q | dd of=/dev/rtp bs=512k
- /usr/bin/otherprogram
- echo ‘Backups are performed automatically on this system. For assistance contact Ben Franklin at 555-2000.

Additional information is available in the **`$fg/bin/fg.bu`** script itself.

> NOTE: We must reiterate that the sort of brute force, manually-run backup attempted by the default settings of this utility is well short of the full backup needs of any system. The defaults address only a very simplistic selection of directories and will not function at all under many variations, such as Informix OnLine data, systems that have not used a standard installation and do not have a config.ins file pointing to an accessible device drive, diverse distribution of data and code, etc. Every site should have an automated (e.g. through crontab) backup system that has been verified to be effective in continual maintenance of backup copies of all crucial system data.

Multilevel Tax Conversion

This option allows you to convert your database to use multilevel tax codes. The multilevel tax conversion is a once time only procedure. Follow the instructions in the release notes to convert your database.

Update Database Statistics

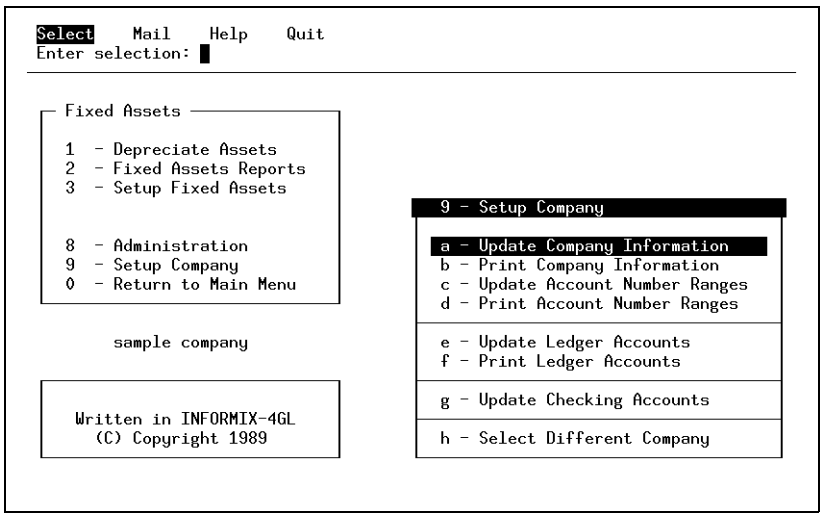
This menu option updates the Informix database statistics for the current company. If you update the statistics, you may speed up your data processing. You can update the statistics at any time. The time required to update the statistics varies with the size of the database.

7

Setup Company Menu

The Setup Company Menu contains the most infrequently used options in this module. These options pertain to the company as a whole; that is, the information maintained through the options on this menu is not module-specific. This menu is duplicated on each *Fitrix* module you have installed, and can therefore be maintained through other modules as well.

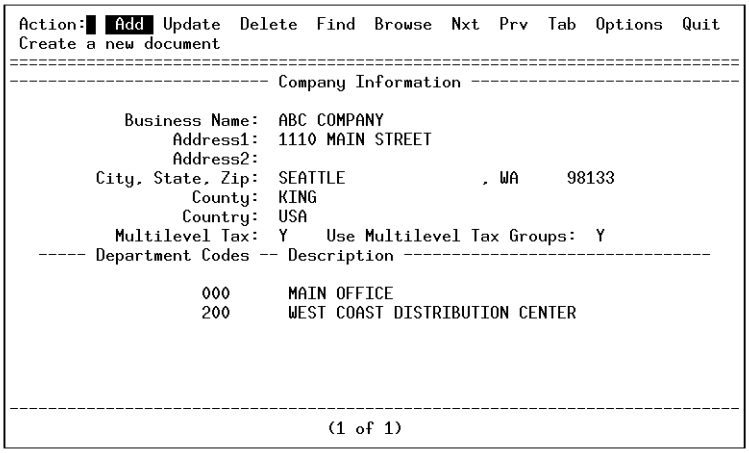
The Setup Company menu:



Update Company Information

This option is used to set up and maintain the Company Information file. This file stores data regarding the name and address of your company, which is used on reports. In addition, department codes—used if you intend to assign income and expenses to departments—are stored here. Refer to the definitions for departments and profit centers in the Glossary for further information.

The Company Information form:



When you first use the system, the company information fields have default data provided in both the sample and standard company data sets. This data is included merely as a sample, and should be modified to represent your company.

The data in the first document of the Company file is unique to each database (i.e. company). The file contains only one record; therefore, the commands on the ring menu, with the exception of Update, Quit and Tab, have been disabled.

The Company Information form contains the following fields:

Company Information section

The name and address entered here appear on all reports generated by the system.

1. Business Name

This alphanumeric field stores your company's name. It may be up to thirty characters in length.

2. Address1

This field stores your company's address. Up to thirty alphanumeric characters may be entered.

3. Address2

This field provides an additional thirty-character address line. Use this field for building name, suite number, etc.

4. City, State, Zip

This field stores the city, state, and zip code for your company. Use the two-letter abbreviation for your state. Space is provided for the zip +4 code.

5. County

Up to thirty alphanumeric characters may be entered.

6. Country

This field may contain up to thirty alphanumeric characters.

7. Multilevel Tax

This is a Y/N field that controls the multilevel tax features.

8. Use Multilevel Tax Groups

This is a Y/N field.When this field is set to Y, you must enter a tax group code in all menu options except Update Tax Groups.

Department section

This section of the form stores three-digit department codes. The department field is alphanumeric, allowing you to establish numeric or alphabetic (or a combination) codes. The use of department codes for tracking income and expenses is completely optional.

1. Department Codes

In this column, enter a department code that identifies a profit center, a division of the company, etc. Throughout the *Fitrix* modules, you have the option of posting sales and expenses to specific departments. This is a three-character alphanumeric field.

2. Description

In this column, specify the department name associated with the department code in the same row. Your alphanumeric department name may be up to thirty characters in length.

Print Company Information

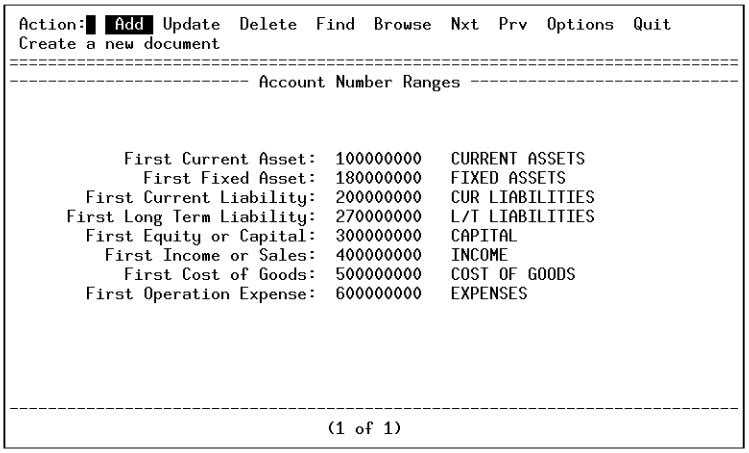
This menu item prints a report detailing the information currently stored in the Company Information file. The report can be used to verify data-entry accuracy and should be filed as a hardcopy record of your Company Information reference file.

For an example of the report generated by this menu option, refer to "Company Information Report" on page 8-29.

Update Account Number Ranges

Through this option, the Account Number Ranges file can be setup and maintained. This involves specifying the account number range that is to be associated with each type of ledger account. If you are using a range different from the default ranges, you must establish these ranges before creating your Chart of Accounts. You may also change the default descriptions of these account number ranges with this option.

The Account Number Ranges form:



This form lists each ledger account type. The first column describes the type of account range. The second column is the account number, and the last column is the definition of the account. The account number range includes all of the numbers from one line to the next. For example, Current Assets starts at account 100000000 and ends at account 179999999 because Fixed Assets starts at 180000000. Any account number over 600000000 is considered an expense account.

IMPORTANT: If you change the account ranges, you must update or delete the affected accounts in your Chart of Accounts, because the account type is determined when the account is created or updated. If you want your numbers to follow a different numbering sequence, the existing accounts will not be of any use to you, so they should be removed.

Print Account Number Ranges

This menu option allows you to print a hard copy version of your account number ranges, as established through the Update Account Number Ranges option covered previously. The report can be used to verify data-entry accuracy and should be filed as a hard copy record of your Account Number Ranges reference file.

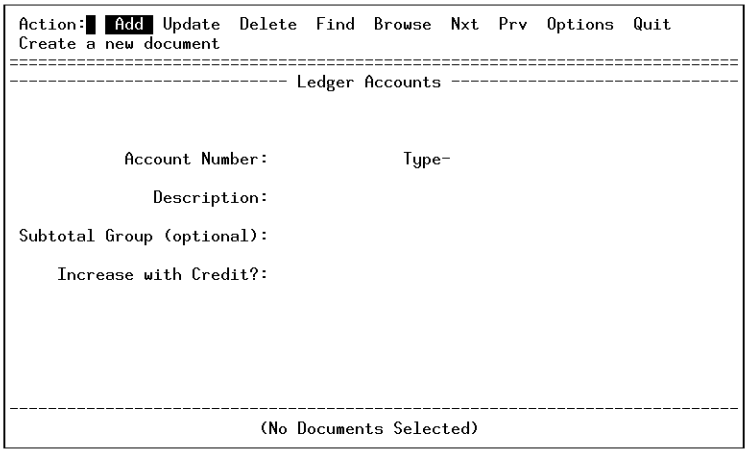
For an example of the report generated by this menu option, refer to "Account Number Ranges Report" on page 8-30.

Update Ledger Accounts

Through this menu item, you setup and maintain the Ledger Account file (also referred to as the "Chart of Accounts"). You probably already have a chart of accounts, in which case you do not need to set up another one.

After selecting Update Ledger Accounts, the Ledger Accounts form is displayed.

The Ledger Accounts form:



With this option, you can add new accounts and correct their descriptions, but you cannot add to or change account balances. You cannot delete any account that has had activity posted to it.

The form contains the following fields:

1. Account Number

This field stores the unique nine-digit numeric account number that identifies the account. This is a required field.

2. Type

Once an account number is entered, its "type" appears next to it. This type is automatically retrieved from the Account Number Ranges file. This is a display-only field.

3. Description

This field stores the alphanumeric name (up to thirty characters in length) of the account; it is a required field.

4. Subtotal Group

If you wish, you may establish account subtotal groups, used in other *Business* modules for subtotaling specific accounts in your Chart of Accounts. This is a 30-character alphanumeric field.

Subtotal codes can be used to subtotal accounts on both the income statement and the balance sheet. If ledger accounts that have the same subtotal code are not consecutive, more than one subtotal is printed—one for each consecutive group. In other words, in order for subtotal codes to work as expected, ledger accounts with the same subtotal code must be consecutive.

5. Increase with Credit

This field has a significant impact on posting. An entry of Y indicates that the account is increased with a credit, an entry of N specifies that the account is increased with a debit. A default value is provided based on the type of account you are entering. Typically, asset and expense accounts are increased with a debit; liability, owners equity, and income accounts with a credit. You may override this default value, if appropriate.

Print Ledger Accounts

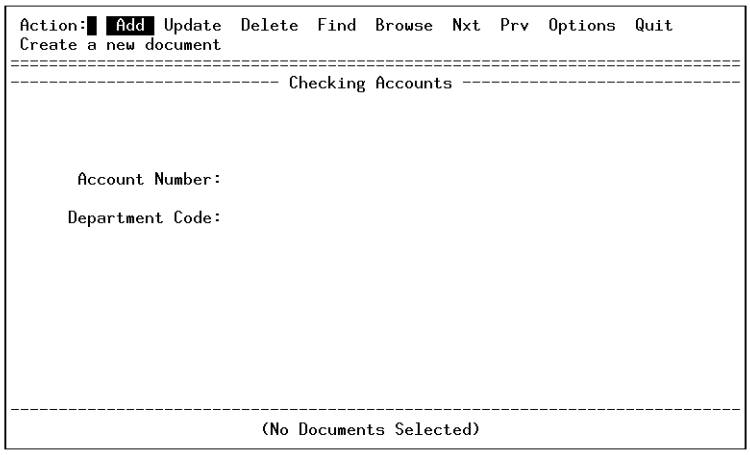
This menu item prints a hardcopy listing of the chart of accounts. It can be used to verify data entry and stored as a permanent record of your Chart of Accounts.

For an example of the report generated by this menu option, refer to "Ledger Account Listing" on page 8-31.

Update Checking Accounts

The Update Checking Accounts option allows you to designate checking accounts for each separate department you have established. The use of department codes to categorize your expenses and revenues is optional. If you are using department codes, you may or may not decide to establish separate checking accounts for different departments. If you decide to, this menu option provides the capability of establishing separate checking accounts for departments.

The Checking Accounts form:



The form contains the following fields:

1. Account Number

This is a required nine-digit numeric field which stores the number of an account to be used for writing checks. Any account number designated here must have been set up previously in the Chart of Accounts, maintained through the Update Ledger Accounts option. Keep in mind that the account number specified must be an asset account; it must be within the range of account numbers set aside for company asset accounts. The Zoom feature can be used to fill in this field.

2. Description

This is a 30-character display-only field, located to the right of the Account Number field. Upon entering a valid account number, the system automatically displays the corresponding account name in this field. This description is retrieved from the Ledger Account file. You cannot directly modify the information shown in this field.

3. Department Code

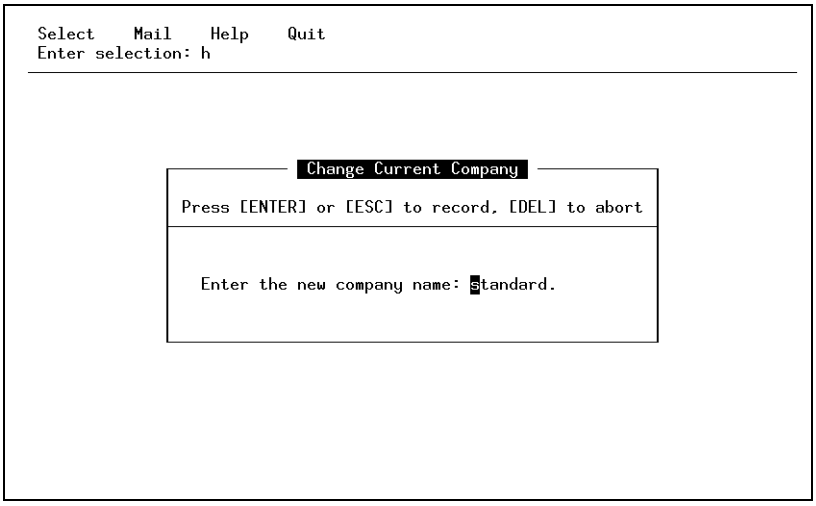
This is a three-character alphanumeric field which defaults to 000. If you are using departments to track income and expenses, this field can be used to store the number corresponding to the department this checking account is to serve. Any code entered into this field must have been set up previously in the Company Information file, maintained through Update Company Information.

Select Different Company

This menu option allows you to specify the database in which you want to work.

Fitrix Business products come with two distinct sets of data. The standard company database contains the real data for your company; the sample company database contains data to be used for training purposes. The sample database is provided so that anyone who is new to the system can see examples and run options without risk of damage to the real accounting data of your company. Apart from the sample and standard databases, this option allows you to create additional databases. For more information on creating new databases, see *Learning Fitrix Business*.

When you select this menu option, the following form appears:



The current company name appears in the form. Use this form to change databases.

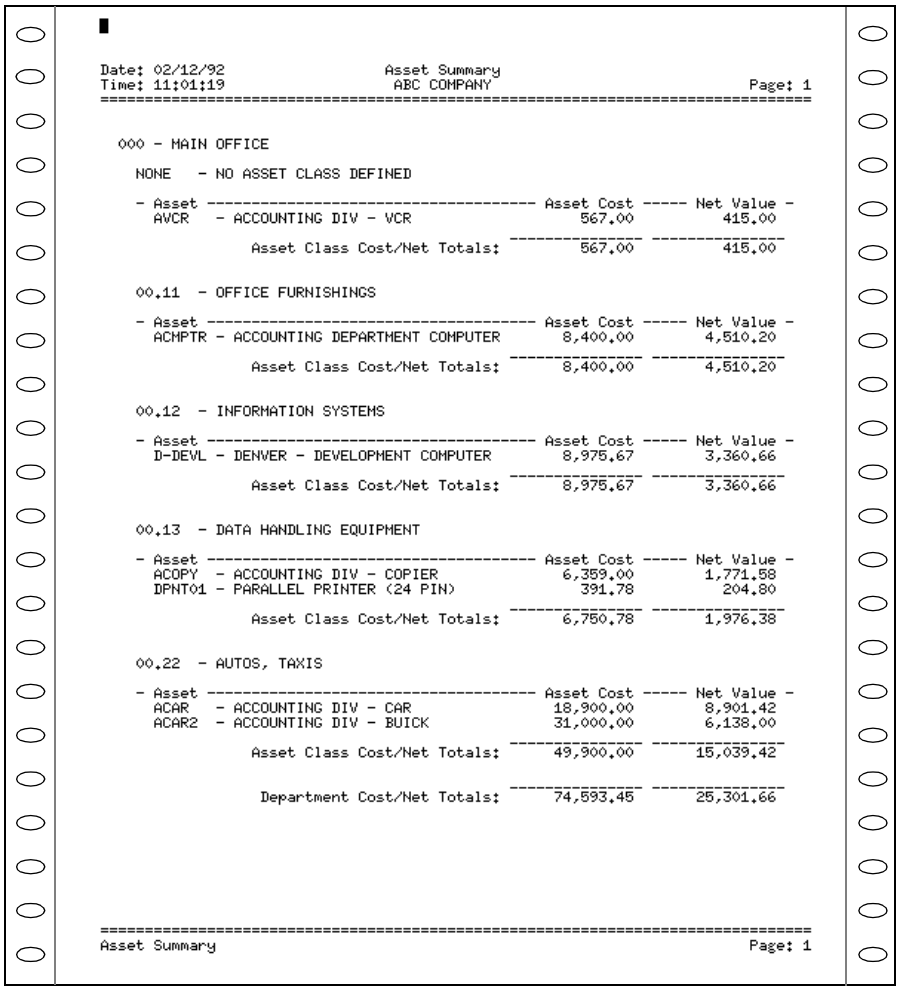
When the menu reappears, the new company name is displayed on the left side of the screen.

8

Sample Reports

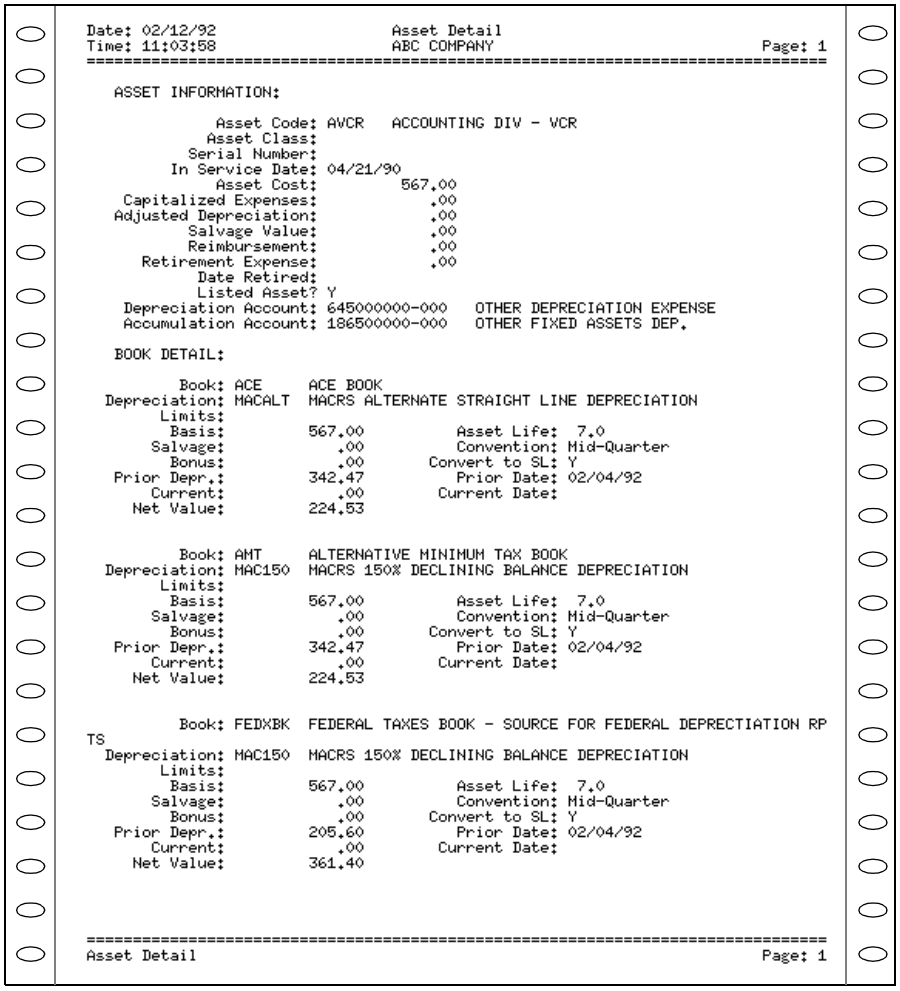
This section provides examples of all the reports created throughout the Fitrix Fixed Assets module.

Asset Summary Report



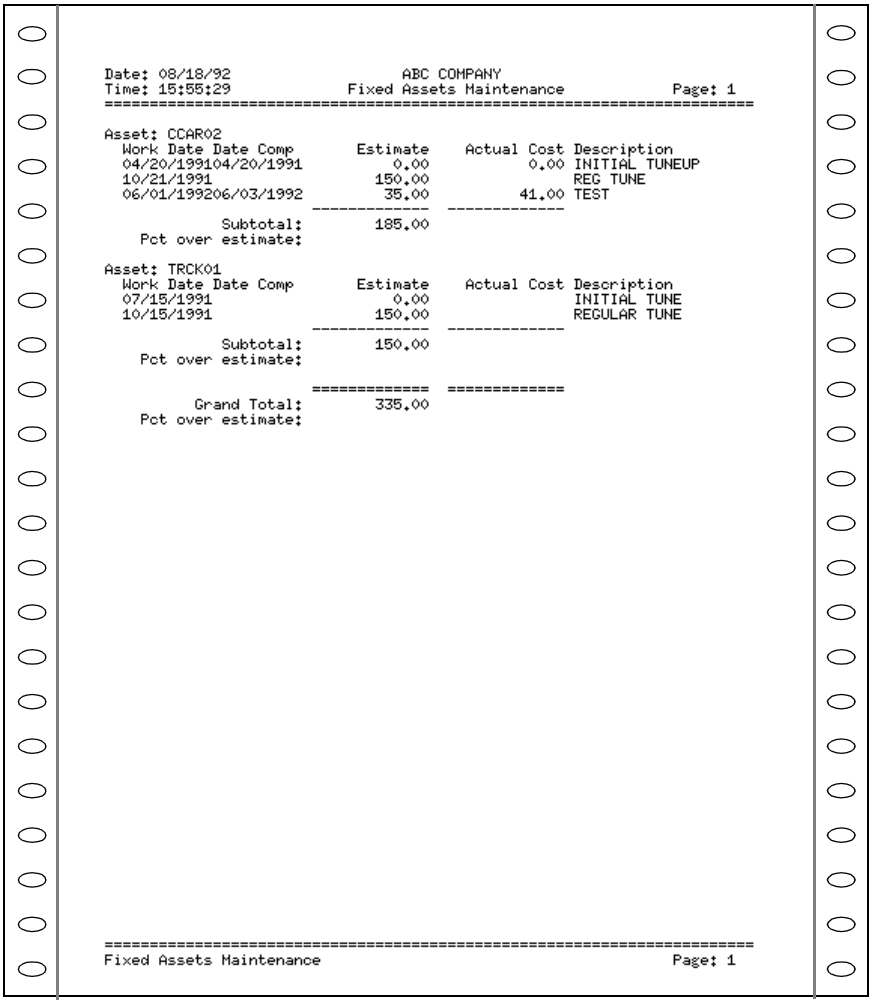
```
Date: 02/12/92                Asset Summary
Time: 11:01:19                 ABC COMPANY                              Page: 1
================================================================================


  000 - MAIN OFFICE

    NONE   - NO ASSET CLASS DEFINED

    - Asset ---------------------------------- Asset Cost ----- Net Value -
      AVCR   - ACCOUNTING DIV - VCR                  567.00          415.00
                                                ------------- -------------
                 Asset Class Cost/Net Totals:      567.00          415.00

    00.11  - OFFICE FURNISHINGS

    - Asset ---------------------------------- Asset Cost ----- Net Value -
      ACMPTR - ACCOUNTING DEPARTMENT COMPUTER      8,400.00        4,510.20
                                                ------------- -------------
                 Asset Class Cost/Net Totals:    8,400.00        4,510.20

    00.12  - INFORMATION SYSTEMS

    - Asset ---------------------------------- Asset Cost ----- Net Value -
      D-DEVL - DENVER - DEVELOPMENT COMPUTER       8,975.67        3,360.66
                                                ------------- -------------
                 Asset Class Cost/Net Totals:    8,975.67        3,360.66

    00.13  - DATA HANDLING EQUIPMENT

    - Asset ---------------------------------- Asset Cost ----- Net Value -
      ACOPY  - ACCOUNTING DIV - COPIER             6,359.00        1,771.58
      DPNT01 - PARALLEL PRINTER (24 PIN)             391.78          204.80
                                                ------------- -------------
                 Asset Class Cost/Net Totals:    6,750.78        1,976.38

    00.22  - AUTOS, TAXIS

    - Asset ---------------------------------- Asset Cost ----- Net Value -
      ACAR   - ACCOUNTING DIV - CAR               18,900.00        8,901.42
      ACAR2  - ACCOUNTING DIV - BUICK             31,000.00        6,138.00
                                                ------------- -------------
                 Asset Class Cost/Net Totals:   49,900.00       15,039.42

                                                ------------- -------------
                  Department Cost/Net Totals:   74,593.45       25,301.66









================================================================================
Asset Summary                                                       Page: 1
```

Asset Detail Report



```
Date: 02/12/92                  Asset Detail
Time: 11:03:58                  ABC COMPANY                                Page: 1
================================================================================

   ASSET INFORMATION:

              Asset Code: AVCR   ACCOUNTING DIV - VCR
             Asset Class:
           Serial Number:
         In Service Date: 04/21/90
              Asset Cost:          567.00
   Capitalized Expenses:             .00
  Adjusted Depreciation:             .00
          Salvage Value:             .00
          Reimbursement:             .00
     Retirement Expense:             .00
           Date Retired:
           Listed Asset? Y
    Depreciation Account: 645000000-000   OTHER DEPRECIATION EXPENSE
    Accumulation Account: 186500000-000   OTHER FIXED ASSETS DEP.

   BOOK DETAIL:

          Book: ACE     ACE BOOK
  Depreciation: MACALT  MACRS ALTERNATE STRAIGHT LINE DEPRECIATION
        Limits:
         Basis:         567.00          Asset Life:  7.0
       Salvage:            .00         Convention: Mid-Quarter
         Bonus:            .00       Convert to SL: Y
    Prior Depr.:         342.47          Prior Date: 02/04/92
       Current:            .00        Current Date:
     Net Value:         224.53


          Book: AMT     ALTERNATIVE MINIMUM TAX BOOK
  Depreciation: MAC150  MACRS 150% DECLINING BALANCE DEPRECIATION
        Limits:
         Basis:         567.00          Asset Life:  7.0
       Salvage:            .00         Convention: Mid-Quarter
         Bonus:            .00       Convert to SL: Y
    Prior Depr.:         342.47          Prior Date: 02/04/92
       Current:            .00        Current Date:
     Net Value:         224.53


          Book: FEDXBK  FEDERAL TAXES BOOK - SOURCE FOR FEDERAL DEPRECTIATION RP
TS
  Depreciation: MAC150  MACRS 150% DECLINING BALANCE DEPRECIATION
        Limits:
         Basis:         567.00          Asset Life:  7.0
       Salvage:            .00         Convention: Mid-Quarter
         Bonus:            .00       Convert to SL: Y
    Prior Depr.:         205.60          Prior Date: 02/04/92
       Current:            .00        Current Date:
     Net Value:         361.40




================================================================================
Asset Detail                                                           Page: 1
```

Warranty/Maintenance Reportt



```
Date: 08/18/92                    ABC COMPANY
Time: 15:55:29              Fixed Assets Maintenance              Page: 1
=========================================================================

Asset: CCAR02
  Work Date Date Comp       Estimate    Actual Cost Description
  04/20/199104/20/1991          0.00           0.00 INITIAL TUNEUP
  10/21/1991                  150.00                REG TUNE
  06/01/199206/03/1992         35.00          41.00 TEST
                            ---------- ----------
             Subtotal:        185.00
    Pct over estimate:

Asset: TRCK01
  Work Date Date Comp       Estimate    Actual Cost Description
  07/15/1991                    0.00                INITIAL TUNE
  10/15/1991                  150.00                REGULAR TUNE
                            ---------- ----------
             Subtotal:        150.00
    Pct over estimate:

                            ========== ==========
           Grand Total:       335.00
    Pct over estimate:

=========================================================================
Fixed Assets Maintenance                                      Page: 1
```

Asset Depreciation Report

```
Date: 02/12/92              Asset Depreciation Report
Time: 11:11:27                       ABC COMPANY                         Page: 1
================================================================================
ACE - ACE BOOK

  000 - MAIN OFFICE

     -

      Asset: AVCR   ACCOUNTING DIV - VCR

      Document           Basis    Prior Depr. / Date     Current Depr. / Date
      ********          567.00         342.47  02/04/92              .00  02/12/92
                   -------------- --------------            --------------
  Class Totals:           567.00         342.47                       .00
    00.11 - OFFICE FURNISHINGS

      Asset: ACMPTR ACCOUNTING DEPARTMENT COMPUTER

      Document           Basis    Prior Depr. / Date     Current Depr. / Date
      ********        8,400.00       3,889.80  02/04/92              .00  02/12/92
                   -------------- --------------            --------------
  Class Totals:         8,400.00       3,889.80                       .00
    00.12 - INFORMATION SYSTEMS

      Asset: D-DEVL DENVER - DEVELOPMENT COMPUTER

      Document           Basis    Prior Depr. / Date     Current Depr. / Date
      ********        8,975.67            .00  02/14/89         6,588.14  02/12/92
                   -------------- --------------            --------------
  Class Totals:         8,975.67            .00                  6,588.14
    00.13 - DATA HANDLING EQUIPMENT

      Asset: ACOPY  ACCOUNTING DIV - COPIER

      Document           Basis    Prior Depr. / Date     Current Depr. / Date
      ********        3,179.50       2,013.68  02/04/92              .00  02/12/92

      Asset: DPNT01 PARALLEL PRINTER (24 PIN)

      Document           Basis    Prior Depr. / Date     Current Depr. / Date
      ********          391.78         372.98  02/04/92              .00  02/12/92




================================================================================
Asset Depreciation Report                                                Page: 1
```

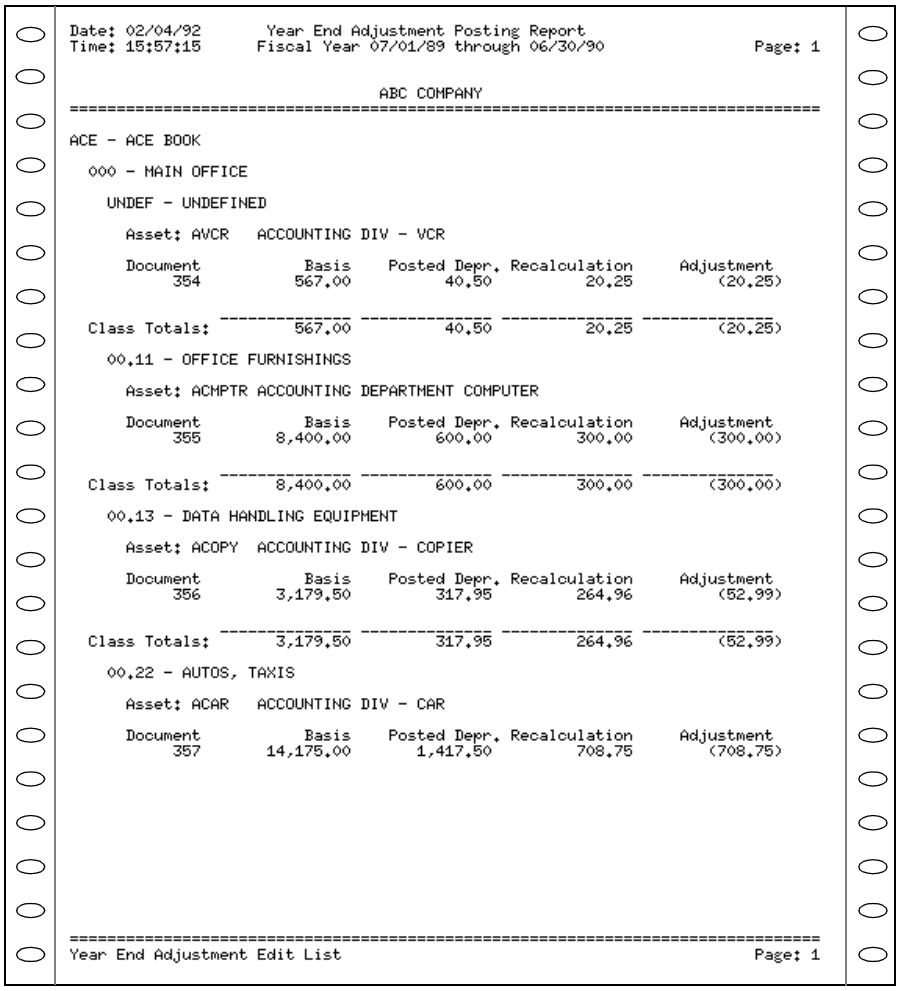
Depreciation Posting Report

```
Date: 02/12/92        Asset Depreciation Posting Report
Time: 11:12:30                  ABC COMPANY                          Page: 1
                          Posting Sequence: 66
================================================================================

ACE - ACE BOOK

  000 - MAIN OFFICE

     -

      Asset: AVCR   ACCOUNTING DIV - VCR

      Document          Basis    Prior Depr. / Date     Current Depr. / Date
      243              567.00         342.47  02/04/92            .00  02/12/92

                  ------------- -------------          -------------
  Class Totals:        567.00         342.47                  .00

    00.11 - OFFICE FURNISHINGS

      Asset: ACMPTR ACCOUNTING DEPARTMENT COMPUTER

      Document          Basis    Prior Depr. / Date     Current Depr. / Date
      244            8,400.00       3,889.80  02/04/92            .00  02/12/92

                  ------------- -------------          -------------
  Class Totals:      8,400.00       3,889.80                  .00

    00.12 - INFORMATION SYSTEMS

      Asset: D-DEVL DENVER - DEVELOPMENT COMPUTER

      Document          Basis    Prior Depr. / Date     Current Depr. / Date
      245            8,975.67            .00  02/14/89      6,588.14  02/12/92

                  ------------- -------------          -------------
  Class Totals:      8,975.67            .00                6,588.14

    00.13 - DATA HANDLING EQUIPMENT

      Asset: ACOPY  ACCOUNTING DIV - COPIER

      Document          Basis    Prior Depr. / Date     Current Depr. / Date
      246            3,179.50       2,013.68  02/04/92            .00  02/12/92

      Asset: DPNT01 PARALLEL PRINTER (24 PIN)

      Document          Basis    Prior Depr. / Date     Current Depr. / Date
      247              391.78         372.98  02/04/92            .00  02/12/92









================================================================================
Asset Depreciation Posting Report                                    Page: 1
```

Year End Adjustments Edit List

```
Date: 02/04/92         Year End Adjustment Edit List
Time: 15:55:15      Fiscal Year 07/01/89 through 06/30/90                Page: 1

                              ABC COMPANY
================================================================================
ACE - ACE BOOK

  000 - MAIN OFFICE

    UNDEF - UNDEFINED

      Asset: AVCR   ACCOUNTING DIV - VCR

      Document            Basis    Posted Depr. Recalculation     Adjustment
      ********           567.00           40.50         20.25        (20.25)

                 -------------- -------------- -------------- --------------
  Class Totals:          567.00           40.50         20.25        (20.25)

    00.11 - OFFICE FURNISHINGS

      Asset: ACMPTR ACCOUNTING DEPARTMENT COMPUTER

      Document            Basis    Posted Depr. Recalculation     Adjustment
      ********         8,400.00          600.00        300.00       (300.00)

                 -------------- -------------- -------------- --------------
  Class Totals:        8,400.00          600.00        300.00       (300.00)

    00.13 - DATA HANDLING EQUIPMENT

      Asset: ACOPY  ACCOUNTING DIV - COPIER

      Document            Basis    Posted Depr. Recalculation     Adjustment
      ********         3,179.50          317.95        264.96        (52.99)

                 -------------- -------------- -------------- --------------
  Class Totals:        3,179.50          317.95        264.96        (52.99)

    00.22 - AUTOS, TAXIS

      Asset: ACAR   ACCOUNTING DIV - CAR

      Document            Basis    Posted Depr. Recalculation     Adjustment
      ********        14,175.00        1,417.50        708.75       (708.75)





================================================================================
Year End Adjustment Edit List                                            Page: 1
```

Year End Adjustment Posting Report



Date: 02/04/92 Year End Adjustment Posting Report
Time: 15:57:15 Fiscal Year 07/01/89 through 06/30/90 Page: 1

ABC COMPANY

ACE - ACE BOOK

000 - MAIN OFFICE

UNDEF - UNDEFINED

Asset: AVCR ACCOUNTING DIV - VCR

Document	Basis	Posted Depr.	Recalculation	Adjustment
354	567.00	40.50	20.25	(20.25)
Class Totals:	567.00	40.50	20.25	(20.25)

00.11 - OFFICE FURNISHINGS

Asset: ACMPTR ACCOUNTING DEPARTMENT COMPUTER

Document	Basis	Posted Depr.	Recalculation	Adjustment
355	8,400.00	600.00	300.00	(300.00)
Class Totals:	8,400.00	600.00	300.00	(300.00)

00.13 - DATA HANDLING EQUIPMENT

Asset: ACOPY ACCOUNTING DIV - COPIER

Document	Basis	Posted Depr.	Recalculation	Adjustment
356	3,179.50	317.95	264.96	(52.99)
Class Totals:	3,179.50	317.95	264.96	(52.99)

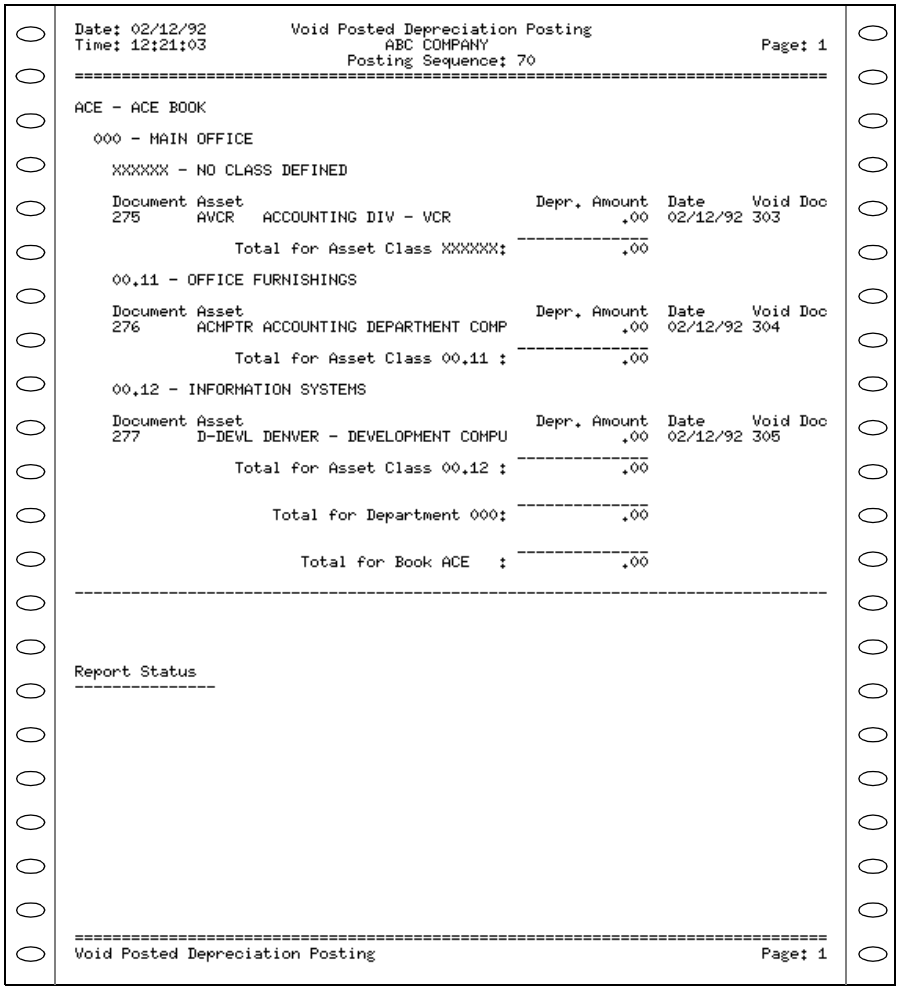
00.22 - AUTOS, TAXIS

Asset: ACAR ACCOUNTING DIV - CAR

Document	Basis	Posted Depr.	Recalculation	Adjustment
357	14,175.00	1,417.50	708.75	(708.75)

Year End Adjustment Edit List Page: 1

Voided Depreciation Posting Report



```
Date: 02/12/92          Void Posted Depreciation Posting
Time: 12:21:03                  ABC COMPANY                          Page: 1
                          Posting Sequence: 70
================================================================================

ACE - ACE BOOK

  000 - MAIN OFFICE

    XXXXXX - NO CLASS DEFINED

    Document Asset                                Depr. Amount  Date     Void Doc
    275      AVCR   ACCOUNTING DIV - VCR                  .00  02/12/92 303
                                                 -------------
                 Total for Asset Class XXXXXX:           .00

    00.11 - OFFICE FURNISHINGS

    Document Asset                                Depr. Amount  Date     Void Doc
    276      ACMPTR ACCOUNTING DEPARTMENT COMP            .00  02/12/92 304
                                                 -------------
                 Total for Asset Class 00.11 :           .00

    00.12 - INFORMATION SYSTEMS

    Document Asset                                Depr. Amount  Date     Void Doc
    277      D-DEVL DENVER - DEVELOPMENT COMPU            .00  02/12/92 305
                                                 -------------
                 Total for Asset Class 00.12 :           .00

                                                 -------------
                    Total for Department 000:            .00

                                                 -------------
                       Total for Book ACE   :            .00
--------------------------------------------------------------------------------



Report Status
---------------

================================================================================
Void Posted Depreciation Posting                                     Page: 1
```

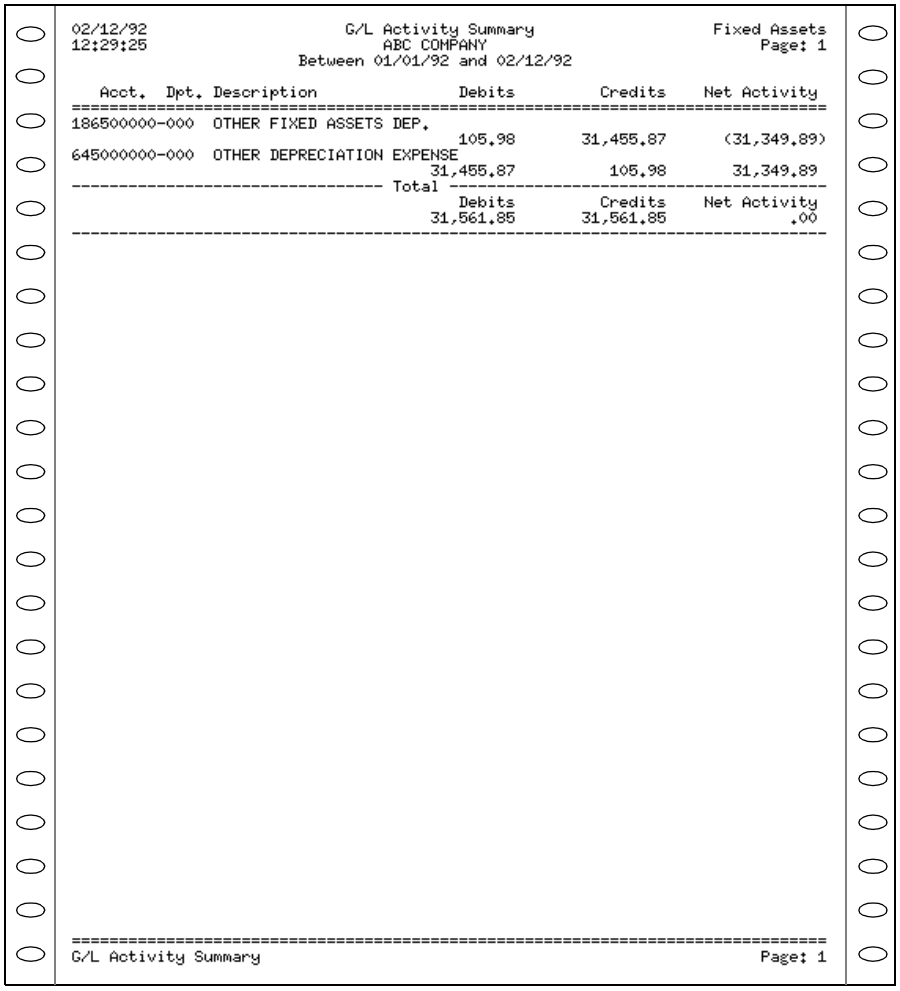
Deleted Activity Report

Date: 02/18/92 Delete Old Asset Activity
Time: 17:32:07 ABC COMPANY Page: 1

Doc. Number	Doc. Date	Asset	Book	Amount
137	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	ACE	897.57
138	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	AMT	1346.35
139	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	FEDXBK	1795.13
141	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	MAINBK	1196.76
145	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	ACE	1795.13
151	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	AMT	2288.80
157	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	FEDXBK	2872.22
190	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	MAINBK	0.00
163	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	MAINBK	3111.56
169	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	ACE	0.00
176	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	AMT	0.00
183	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	FEDXBK	0.00
217	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	ACE	2922.31
224	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	AMT	2483.96
231	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	FEDXBK	2412.66
238	02/04/92	D-DEVL-DENVER - DEVELOPMENT COMPU	MAINBK	2613.72
245	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	ACE	6588.14
252	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	AMT	6588.14
259	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	FEDXBK	0.00
266	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	MAINBK	0.00
273	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	ACE	6588.14
277	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	ACE	0.00
284	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	AMT	0.00
291	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	FEDXBK	0.00
298	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	MAINBK	0.00
305	02/12/92	D-DEVL-DENVER - DEVELOPMENT COMPU	ACE	0.00
140	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	FEDXBK	203.73
142	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	MAINBK	242.90
147	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	ACE	90.91
153	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	AMT	178.08
192	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	MAINBK	0.00
159	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	FEDXBK	75.22
165	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	MAINBK	59.55
171	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	ACE	0.00
178	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	AMT	0.00
185	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	FEDXBK	0.00
219	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	ACE	0.00
226	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	AMT	8.90
233	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	FEDXBK	94.03
240	02/04/92	DPNT01-PARALLEL PRINTER (24 PIN)	MAINBK	74.44
247	02/12/92	DPNT01-PARALLEL PRINTER (24 PIN)	ACE	0.00
254	02/12/92	DPNT01-PARALLEL PRINTER (24 PIN)	AMT	0.00
261	02/12/92	DPNT01-PARALLEL PRINTER (24 PIN)	FEDXBK	0.00
268	02/12/92	DPNT01-PARALLEL PRINTER (24 PIN)	MAINBK	0.00
279	02/12/92	DPNT01-PARALLEL PRINTER (24 PIN)	ACE	0.00
286	02/12/92	DPNT01-PARALLEL PRINTER (24 PIN)	AMT	0.00
293	02/12/92	DPNT01-PARALLEL PRINTER (24 PIN)	FEDXBK	0.00
300	02/12/92	DPNT01-PARALLEL PRINTER (24 PIN)	MAINBK	0.00

Delete Old Asset Activity Page: 1

G/L Activity Summary Report

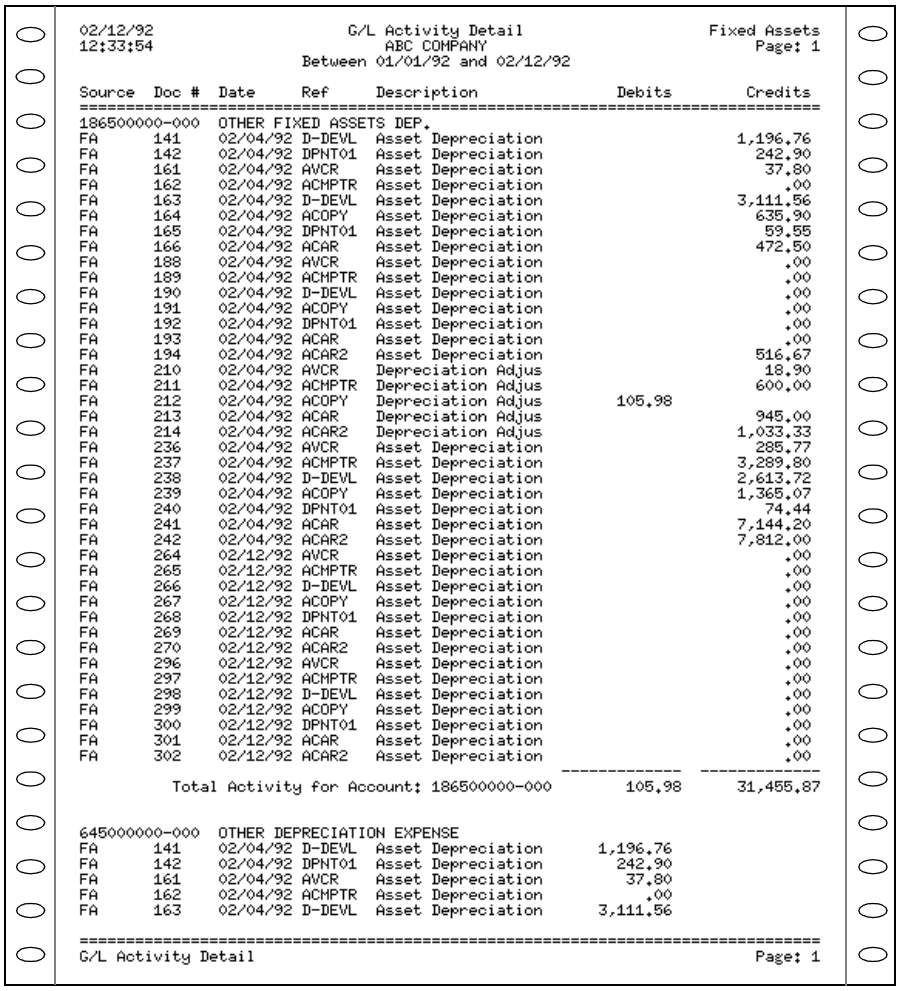


02/12/92 G/L Activity Summary Fixed Assets
12:29:25 ABC COMPANY Page: 1
Between 01/01/92 and 02/12/92

Acct.	Dpt.	Description	Debits	Credits	Net Activity
186500000-000		OTHER FIXED ASSETS DEP.	105.98	31,455.87	(31,349.89)
645000000-000		OTHER DEPRECIATION EXPENSE	31,455.87	105.98	31,349.89
		Total	Debits	Credits	Net Activity
			31,561.85	31,561.85	.00

G/L Activity Summary Page: 1

G/L Activity Detail Report



02/12/92 G/L Activity Detail Fixed Assets
12:33:54 ABC COMPANY Page: 1
Between 01/01/92 and 02/12/92

Source	Doc #	Date	Ref	Description	Debits	Credits
186500000-000			OTHER FIXED ASSETS DEP.			
FA	141	02/04/92	D-DEVL	Asset Depreciation		1,196.76
FA	142	02/04/92	DPNT01	Asset Depreciation		242.90
FA	161	02/04/92	AVCR	Asset Depreciation		37.80
FA	162	02/04/92	ACMPTR	Asset Depreciation		.00
FA	163	02/04/92	D-DEVL	Asset Depreciation		3,111.56
FA	164	02/04/92	ACOPY	Asset Depreciation		635.90
FA	165	02/04/92	DPNT01	Asset Depreciation		59.55
FA	166	02/04/92	ACAR	Asset Depreciation		472.50
FA	188	02/04/92	AVCR	Asset Depreciation		.00
FA	189	02/04/92	ACMPTR	Asset Depreciation		.00
FA	190	02/04/92	D-DEVL	Asset Depreciation		.00
FA	191	02/04/92	ACOPY	Asset Depreciation		.00
FA	192	02/04/92	DPNT01	Asset Depreciation		.00
FA	193	02/04/92	ACAR	Asset Depreciation		.00
FA	194	02/04/92	ACAR2	Asset Depreciation		516.67
FA	210	02/04/92	AVCR	Depreciation Adjus		18.90
FA	211	02/04/92	ACMPTR	Depreciation Adjus		600.00
FA	212	02/04/92	ACOPY	Depreciation Adjus	105.98	
FA	213	02/04/92	ACAR	Depreciation Adjus		945.00
FA	214	02/04/92	ACAR2	Depreciation Adjus		1,033.33
FA	236	02/04/92	AVCR	Asset Depreciation		285.77
FA	237	02/04/92	ACMPTR	Asset Depreciation		3,289.80
FA	238	02/04/92	D-DEVL	Asset Depreciation		2,613.72
FA	239	02/04/92	ACOPY	Asset Depreciation		1,365.07
FA	240	02/04/92	DPNT01	Asset Depreciation		74.44
FA	241	02/04/92	ACAR	Asset Depreciation		7,144.20
FA	242	02/04/92	ACAR2	Asset Depreciation		7,812.00
FA	264	02/12/92	AVCR	Asset Depreciation		.00
FA	265	02/12/92	ACMPTR	Asset Depreciation		.00
FA	266	02/12/92	D-DEVL	Asset Depreciation		.00
FA	267	02/12/92	ACOPY	Asset Depreciation		.00
FA	268	02/12/92	DPNT01	Asset Depreciation		.00
FA	269	02/12/92	ACAR	Asset Depreciation		.00
FA	270	02/12/92	ACAR2	Asset Depreciation		.00
FA	296	02/12/92	AVCR	Asset Depreciation		.00
FA	297	02/12/92	ACMPTR	Asset Depreciation		.00
FA	298	02/12/92	D-DEVL	Asset Depreciation		.00
FA	299	02/12/92	ACOPY	Asset Depreciation		.00
FA	300	02/12/92	DPNT01	Asset Depreciation		.00
FA	301	02/12/92	ACAR	Asset Depreciation		.00
FA	302	02/12/92	ACAR2	Asset Depreciation		.00
Total Activity for Account: 186500000-000					105.98	31,455.87
645000000-000			OTHER DEPRECIATION EXPENSE			
FA	141	02/04/92	D-DEVL	Asset Depreciation	1,196.76	
FA	142	02/04/92	DPNT01	Asset Depreciation	242.90	
FA	161	02/04/92	AVCR	Asset Depreciation	37.80	
FA	162	02/04/92	ACMPTR	Asset Depreciation	.00	
FA	163	02/04/92	D-DEVL	Asset Depreciation	3,111.56	

G/L Activity Detail Page: 1

Asset Life Summaries Report

Date: 02/12/92
Time: 12:37:44

Asset Life Summaries Report
ABC COMPANY

Page: 1

ACAR - ACCOUNTING DIV - CAR — In-service date: 05/12/90

Date	ACE	AMT	FEDXBK	MAINBK
(POSTED)	8,561.70	8,561.70	6,832.35	5,221.58
06/30/92	748.44	748.44	951.09	912.97
06/30/93	1,945.94	1,945.94	2,259.28	2,738.90
06/30/94	1,522.91	1,522.91	2,259.28	2,450.00
Totals:	12,778.99	12,778.99	12,104.00	11,375.45

ACAR2 - ACCOUNTING DIV - BUICK — In-service date: 05/22/90

Date	ACE	AMT	FEDXBK	MAINBK
(POSTED)	7,471.00	9,362.00	5,766.53	9,362.00
06/30/92	823.49	818.40	998.30	818.40
06/30/93	2,470.46	2,122.84	2,944.92	2,122.84
06/30/94	2,450.00	1,665.27	2,450.00	1,665.27
Totals:	13,214.95	13,973.51	12,209.75	13,973.51

ACMPTR - ACCOUNTING DEPARTMENT COMPUTER — In-service date: 06/01/90

Date	ACE	AMT	FEDXBK	MAINBK
(POSTED)	2,228.57	2,228.57	3,045.92	3,889.80
06/30/92	587.76	379.78	382.43	429.54
06/30/93	1,896.33	1,139.34	1,065.35	1,165.90
06/30/94	1,139.53	1,139.34	956.64	832.79
06/30/95	923.94	1,139.34	956.65	675.23
06/30/96	923.94	1,139.34	956.64	675.24
06/30/97	923.94	1,139.34	956.65	675.23
Totals:	8,323.01	8,305.05	8,320.28	8,343.73

ACOPY - ACCOUNTING DIV - COPIER — In-service date: 12/23/89

Date	ACE	AMT	FEDXBK	MAINBK
(POSTED)	1,089.97	2,106.95	1,621.55	1,407.92
06/30/92	278.60	143.01	201.03	228.69
06/30/93	804.86	413.13	603.08	685.77
06/30/94	804.86	413.13	603.07	685.78
Totals:	2,978.29	3,076.22	3,028.73	3,008.06

AWCR - ACCOUNTING DIV - WCR — In-service date: 04/21/90

Date	ACE	AMT	FEDXBK	MAINBK
(POSTED)	152.00	342.47	205.60	152.00
06/30/92	55.33	29.94	25.81	26.35

Page: 1

Form 4562 Data

```
Date: 02/12/92                    4562 Data
Time: 12:42:37                   ABC COMPANY                                                                                    Page: 1
====================================================================================================================================

 Part I - Election to Expense Certain Tangible Property
  1 Maximum dollar limitation                                                                                            10,000.00
  2 Total cost of section 179 property placed in service during the tax year                                                   .00
  3 Threshold cost of section 179 property before reduction in limitation                                               200,000.00
  4 Reduction in limitation                                                                                                    .00
  5 Dollar limitation for tax year                                                                                       10,000.00
  6               Description of property                                   Cost      Elected cost

  7 Listed property                                                                              .00
  8 Total elected cost of sec. 179 property                                                                                    .00
  9 Tentative deduction                                                                                                        .00
 10 Disallowed deduction from previous year                                                                                    .00
 11 Taxable income limitation                                                                                                  .00
 12 Section 179 expense deduction                                                                                              .00
 13 Carryover of disallowed deduction                                                            .00
 Part II - MACRS Depreciation for Assets Placed  in Service ONLY During 1990
  (a) Class        (b) Svc          (c) Basis for   (d) Recovery  (e)        (f)                                  (g) Depr.
      of prop.         Date             depr            period     Conv.      Method                                   ded.
 14 General Depreciation System (GDS):
    a 3-year prop.                           .00                                                                               .00
    b 5-year prop.                           .00                                                                               .00
    c 7-year prop.                           .00                                                                               .00
    d 10-year prop.                          .00                                                                               .00
    e 15-year prop.                          .00                                                                               .00
    f 20-year prop.                          .00                                                                               .00
 15 Alternative Depreciation System (ADS):
    a Class life                             .00                                                                               .00
    b 12-year                                .00                                                                               .00
 Part III - Other Depreciation
 16 GDS and ADS deductions for assets placed in service in tax years beginning before 1990                               3,990.45
 17 Property subject to section 168(f)(1) election                                                                             .00
 18 ACRS and other depreciation                                                                                                .00
 Part IV - Summary
 19 Listed Property                                                                                                      18,531.77
 20 Total Depreciation                                                                                                   22,522.22
 21 Section 263A assets                                                                          .00




====================================================================================================================================
4562 Data                                                                                                                   Page: 1
```

Tax Preference Report

Date: 02/12/92 Tax Preference Report Page: 1
Time: 14:12:51 ABC COMPANY

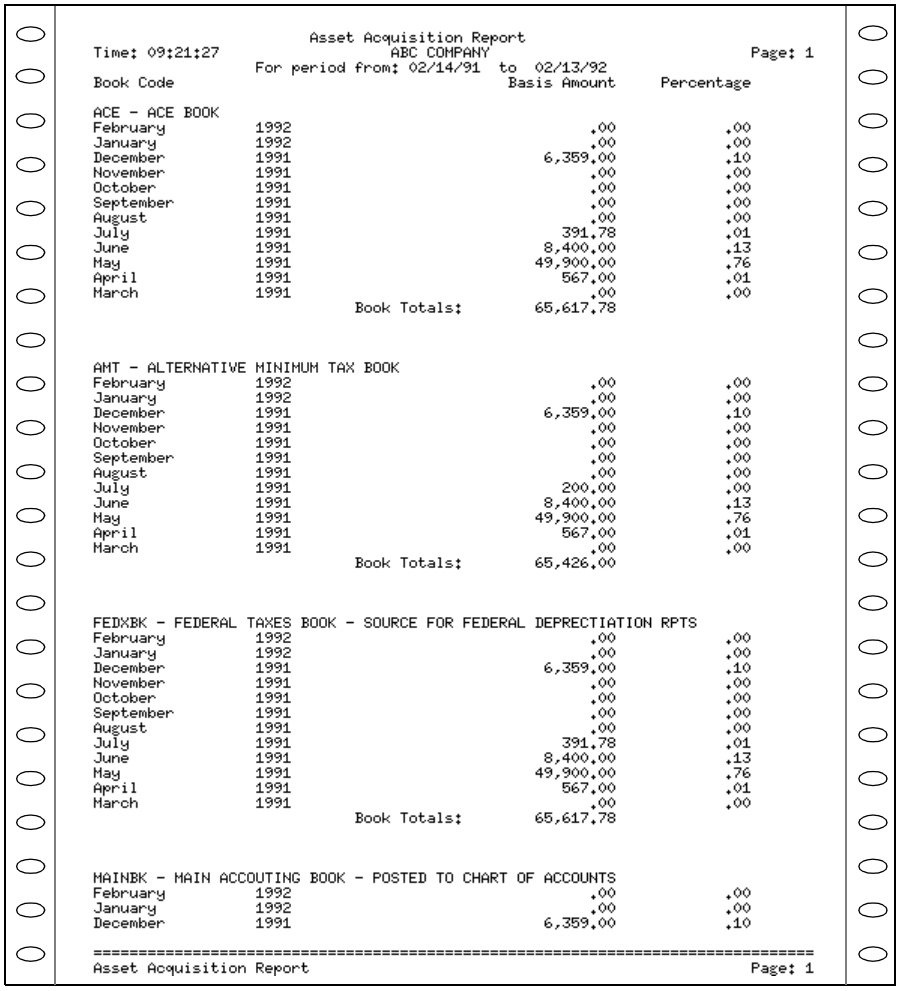
Code	Description	Fed. Book	AMT Book	ACE Book	Depr. Adj.	Basis Adj.	Depr. Pref.	ACE Adj.
AVCR	ACCOUNTING	285.77	.00	.00	285.77	.00	.00	285.77
ACMPTR	ACCOUNTING	3,289.80	2,895.92	1,928.57	693.88	.00	.00	1,361.23
D-DEVL	DENVER - D	2,412.66	9,072.10	16,098.59	(6,659.44)	.00	.00	(13,685.93)
ACOPY	ACCOUNTING	1,483.76	1,224.11	1,142.96	259.65	.00	.00	340.80
DPNT01	PARALLEL P	94.03	8.90	.00	85.13	.00	.00	94.03
ACAR	ACCOUNTING	7,144.20	5,769.22	4,564.83	1,374.98	.00	.00	2,579.37
ACAR2	ACCOUNTING	7,812.00	6,308.50	4,991.53	1,503.50	.00	.00	2,820.47
Totals:		22,522.22	50,132.72	86,311.19	(27,610.50)	.00	.00	(63,788.97)

Page: 1

Gain/Loss Report

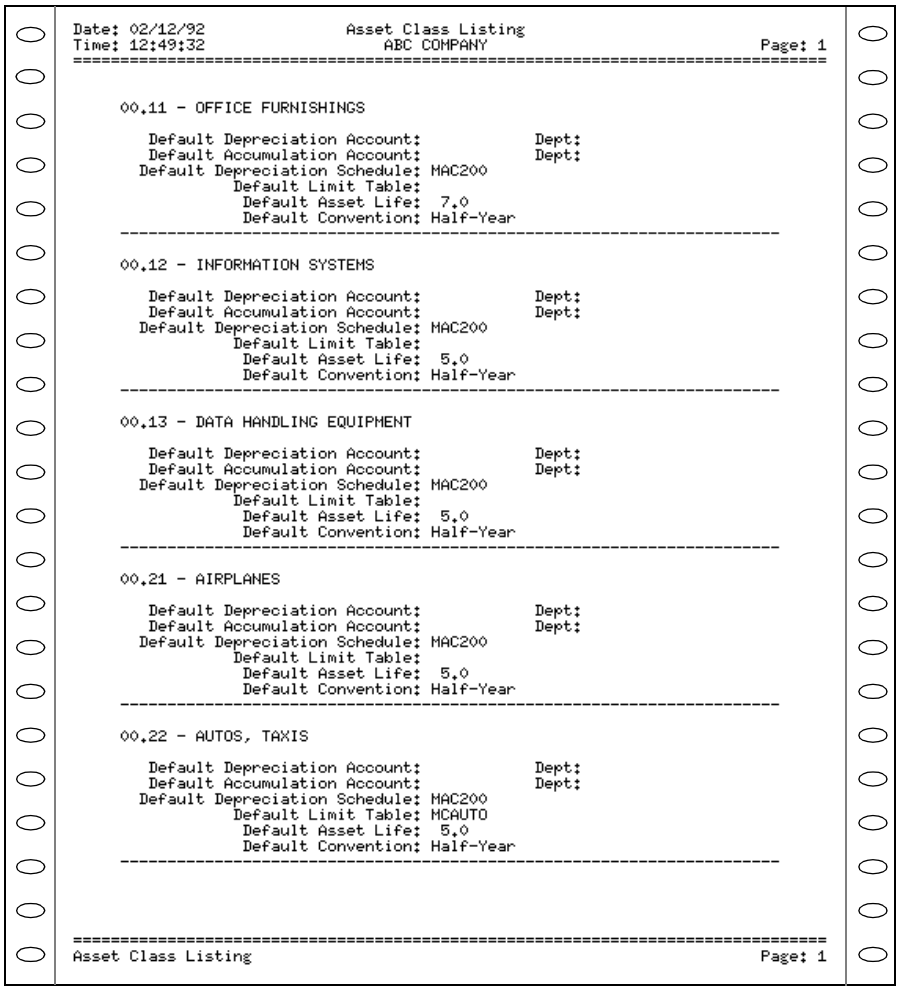
```
Date: 02/12/92                               Asset Gain/Loss Report
Time: 14:22:29                                    ABC COMPANY                                            Page: 1
=====================================================================================================================
ACE - ACE BOOK

    00.12 - INFORMATION SYSTEMS
                                      Placed                    Gross       Allowed
    Asset    Description            in Service  Retired      Sale Price  Depreciation        Basis          Loss           Gain

     D-DEVL DENVER - DEVELOPMENT    02/14/91   02/12/92        1,000.00      5,615.01     8,975.67    (2,360.66)            .00
                                                                                                   -------------- --------------
  Class Totals:                                                                                       (2,360.66)            .00

    00.13 - DATA HANDLING EQUIPMENT
                                      Placed                    Gross       Allowed
    Asset    Description            in Service  Retired      Sale Price  Depreciation        Basis          Loss           Gain

     DPNT01 PARALLEL PRINTER (24    07/12/91   02/12/92          400.00        372.98       391.78           .00         381.20
                                                                                                   -------------- --------------
  Class Totals:                                                                                             .00          381.20
                                                                                                   -------------- --------------
Book Totals:                                                                                          (2,360.66)         381.20
Net Book Gain/Loss:                                                                                   (1,979.46)
--------------------------------------------------------------------------------

AMT - ALTERNATIVE MINIMUM TAX BOOK

    00.12 - INFORMATION SYSTEMS
                                      Placed                    Gross       Allowed
    Asset    Description            in Service  Retired      Sale Price  Depreciation        Basis          Loss           Gain

     D-DEVL DENVER - DEVELOPMENT    02/14/91   02/12/92        1,000.00      6,588.14     8,975.67    (1,387.53)            .00
                                                                                                   -------------- --------------
  Class Totals:                                                                                       (1,387.53)            .00

    00.13 - DATA HANDLING EQUIPMENT
                                      Placed                    Gross       Allowed
    Asset    Description            in Service  Retired      Sale Price  Depreciation        Basis          Loss           Gain

     DPNT01 PARALLEL PRINTER (24    07/12/91   02/12/92          400.00         90.91       200.00           .00         290.91
                                                                                                   -------------- --------------
  Class Totals:                                                                                             .00          290.91



=====================================================================================================================
Asset Gain/Loss Report                                                                                           Page: 1
```

Acquisitions Report



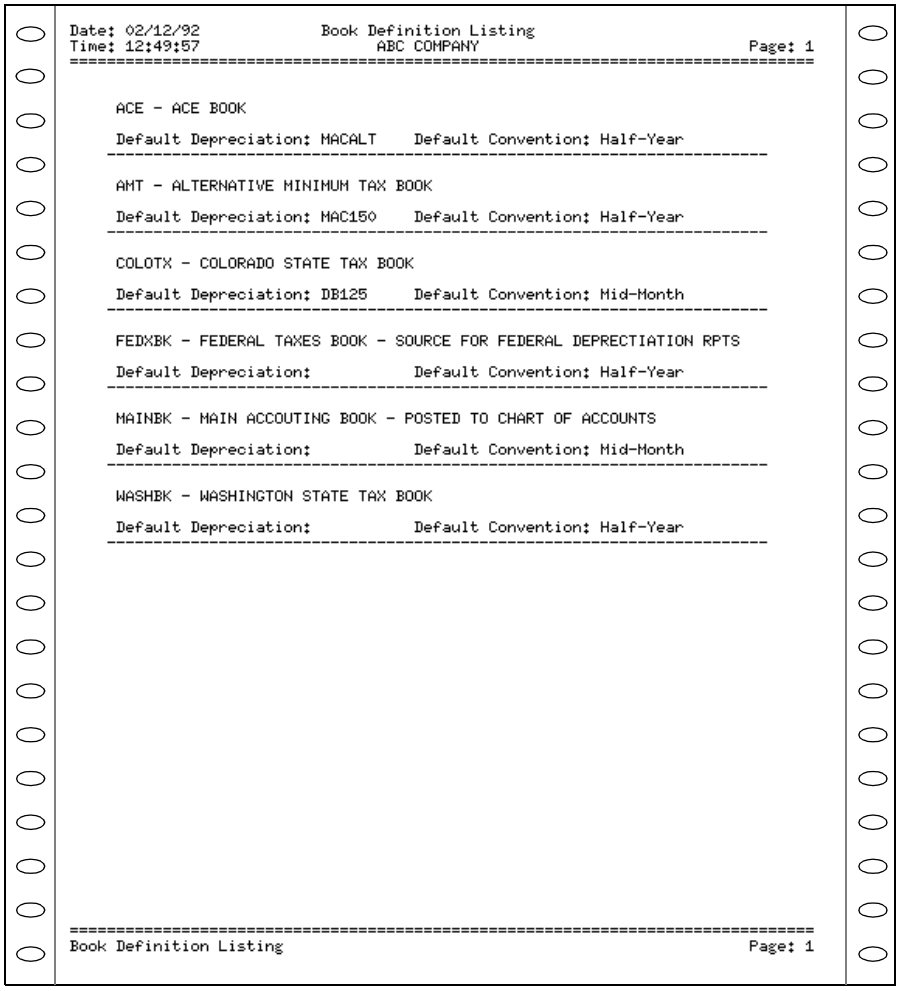
```
                        Asset Acquisition Report
Time: 09:21:27                    ABC COMPANY                          Page: 1
                  For period from: 02/14/91  to  02/13/92
Book Code                                        Basis Amount     Percentage

ACE - ACE BOOK
February          1992                                  .00             .00
January           1992                                  .00             .00
December          1991                             6,359.00             .10
November          1991                                  .00             .00
October           1991                                  .00             .00
September         1991                                  .00             .00
August            1991                                  .00             .00
July              1991                              391.78              .01
June              1991                            8,400.00             .13
May               1991                           49,900.00             .76
April             1991                              567.00             .01
March             1991                                  .00             .00
                                Book Totals:      65,617.78


AMT - ALTERNATIVE MINIMUM TAX BOOK
February          1992                                  .00             .00
January           1992                                  .00             .00
December          1991                             6,359.00             .10
November          1991                                  .00             .00
October           1991                                  .00             .00
September         1991                                  .00             .00
August            1991                                  .00             .00
July              1991                              200.00              .00
June              1991                            8,400.00             .13
May               1991                           49,900.00             .76
April             1991                              567.00             .01
March             1991                                  .00             .00
                                Book Totals:      65,426.00


FEDXBK - FEDERAL TAXES BOOK - SOURCE FOR FEDERAL DEPRECTIATION RPTS
February          1992                                  .00             .00
January           1992                                  .00             .00
December          1991                             6,359.00             .10
November          1991                                  .00             .00
October           1991                                  .00             .00
September         1991                                  .00             .00
August            1991                                  .00             .00
July              1991                              391.78              .01
June              1991                            8,400.00             .13
May               1991                           49,900.00             .76
April             1991                              567.00             .01
March             1991                                  .00             .00
                                Book Totals:      65,617.78


MAINBK - MAIN ACCOUTING BOOK - POSTED TO CHART OF ACCOUNTS
February          1992                                  .00             .00
January           1992                                  .00             .00
December          1991                             6,359.00             .10

================================================================================
Asset Acquisition Report                                               Page: 1
```

Asset Class Listing



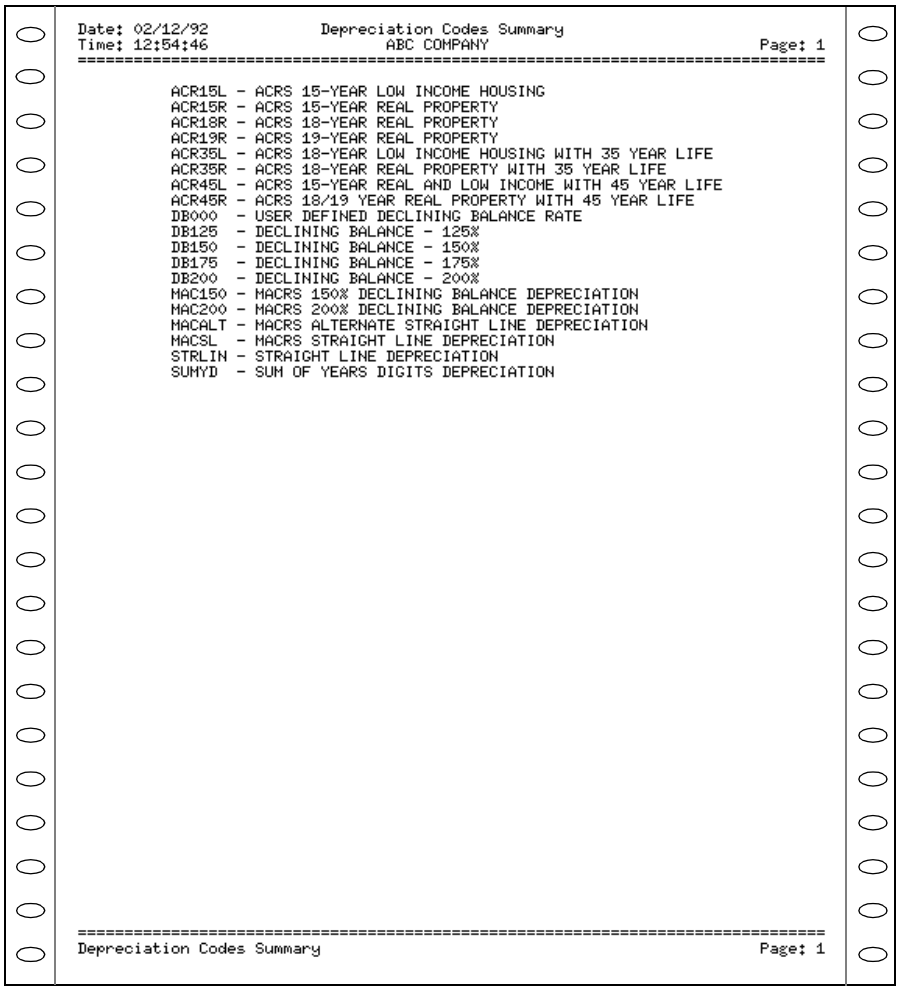
```
Date: 02/12/92              Asset Class Listing
Time: 12:49:32                  ABC COMPANY                              Page: 1
================================================================================


     00.11 - OFFICE FURNISHINGS

        Default Depreciation Account:            Dept:
        Default Accumulation Account:            Dept:
      Default Depreciation Schedule: MAC200
                Default Limit Table:
                 Default Asset Life:  7.0
                 Default Convention: Half-Year
     ---------------------------------------------------------------------

     00.12 - INFORMATION SYSTEMS

        Default Depreciation Account:            Dept:
        Default Accumulation Account:            Dept:
      Default Depreciation Schedule: MAC200
                Default Limit Table:
                 Default Asset Life:  5.0
                 Default Convention: Half-Year
     ---------------------------------------------------------------------

     00.13 - DATA HANDLING EQUIPMENT

        Default Depreciation Account:            Dept:
        Default Accumulation Account:            Dept:
      Default Depreciation Schedule: MAC200
                Default Limit Table:
                 Default Asset Life:  5.0
                 Default Convention: Half-Year
     ---------------------------------------------------------------------

     00.21 - AIRPLANES

        Default Depreciation Account:            Dept:
        Default Accumulation Account:            Dept:
      Default Depreciation Schedule: MAC200
                Default Limit Table:
                 Default Asset Life:  5.0
                 Default Convention: Half-Year
     ---------------------------------------------------------------------

     00.22 - AUTOS, TAXIS

        Default Depreciation Account:            Dept:
        Default Accumulation Account:            Dept:
      Default Depreciation Schedule: MAC200
                Default Limit Table: MCAUTO
                 Default Asset Life:  5.0
                 Default Convention: Half-Year
     ---------------------------------------------------------------------



================================================================================
Asset Class Listing                                                   Page: 1
```

Book Definitions Listing



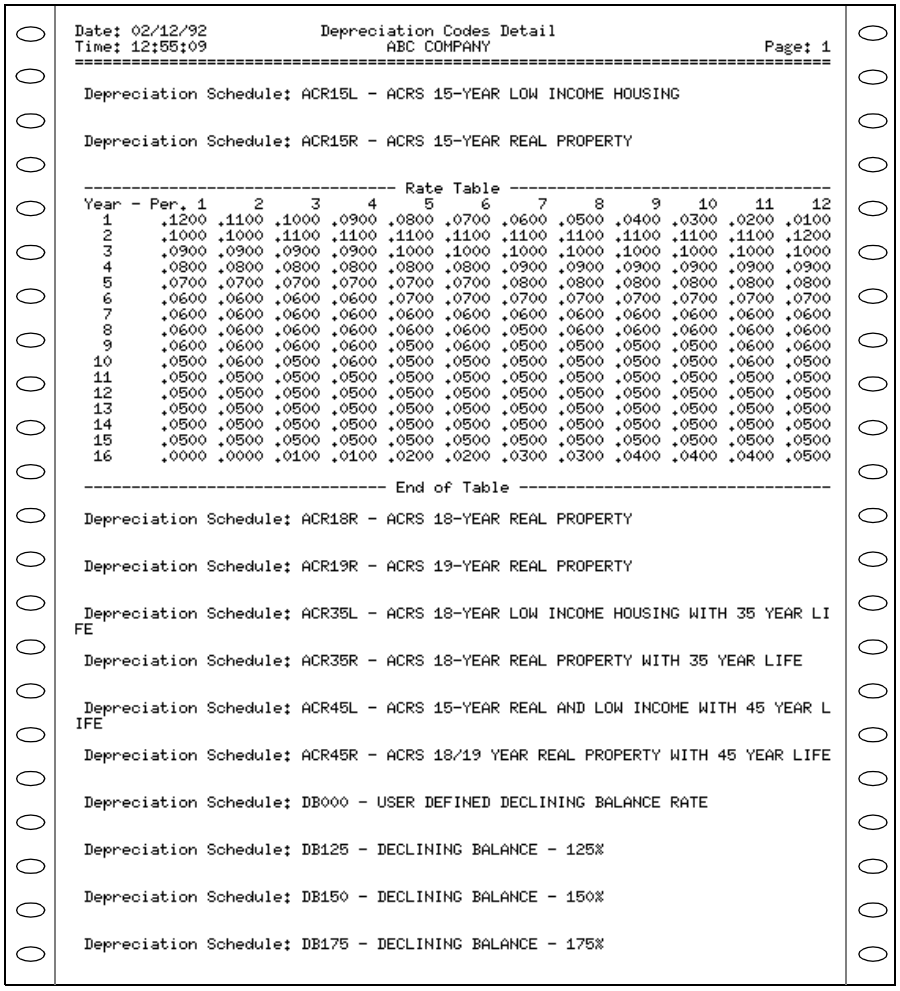
```
Date: 02/12/92              Book Definition Listing
Time: 12:49:57                     ABC COMPANY                          Page: 1
================================================================================

     ACE - ACE BOOK

     Default Depreciation: MACALT    Default Convention: Half-Year
    --------------------------------------------------------------------------

     AMT - ALTERNATIVE MINIMUM TAX BOOK

     Default Depreciation: MAC150    Default Convention: Half-Year
    --------------------------------------------------------------------------

     COLOTX - COLORADO STATE TAX BOOK

     Default Depreciation: DB125     Default Convention: Mid-Month
    --------------------------------------------------------------------------

     FEDXBK - FEDERAL TAXES BOOK - SOURCE FOR FEDERAL DEPRECTIATION RPTS

     Default Depreciation:           Default Convention: Half-Year
    --------------------------------------------------------------------------

     MAINBK - MAIN ACCOUTING BOOK - POSTED TO CHART OF ACCOUNTS

     Default Depreciation:           Default Convention: Mid-Month
    --------------------------------------------------------------------------

     WASHBK - WASHINGTON STATE TAX BOOK

     Default Depreciation:           Default Convention: Half-Year
    --------------------------------------------------------------------------

================================================================================
Book Definition Listing                                              Page: 1
```

Depreciation Codes Summary



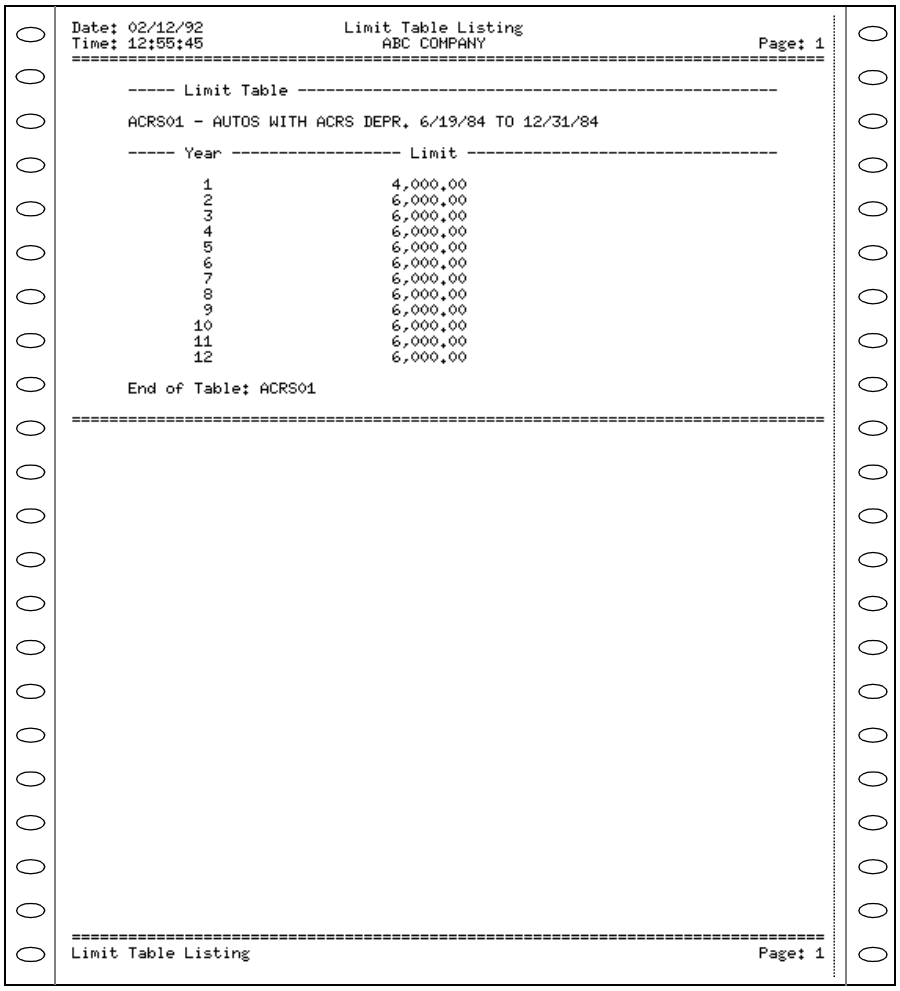
```
Date: 02/12/92            Depreciation Codes Summary
Time: 12:54:46                    ABC COMPANY                          Page: 1
================================================================================

          ACR15L - ACRS 15-YEAR LOW INCOME HOUSING
          ACR15R - ACRS 15-YEAR REAL PROPERTY
          ACR18R - ACRS 18-YEAR REAL PROPERTY
          ACR19R - ACRS 19-YEAR REAL PROPERTY
          ACR35L - ACRS 18-YEAR LOW INCOME HOUSING WITH 35 YEAR LIFE
          ACR35R - ACRS 18-YEAR REAL PROPERTY WITH 35 YEAR LIFE
          ACR45L - ACRS 15-YEAR REAL AND LOW INCOME WITH 45 YEAR LIFE
          ACR45R - ACRS 18/19 YEAR REAL PROPERTY WITH 45 YEAR LIFE
          DB000  - USER DEFINED DECLINING BALANCE RATE
          DB125  - DECLINING BALANCE - 125%
          DB150  - DECLINING BALANCE - 150%
          DB175  - DECLINING BALANCE - 175%
          DB200  - DECLINING BALANCE - 200%
          MAC150 - MACRS 150% DECLINING BALANCE DEPRECIATION
          MAC200 - MACRS 200% DECLINING BALANCE DEPRECIATION
          MACALT - MACRS ALTERNATE STRAIGHT LINE DEPRECIATION
          MACSL  - MACRS STRAIGHT LINE DEPRECIATION
          STRLIN - STRAIGHT LINE DEPRECIATION
          SUMYD  - SUM OF YEARS DIGITS DEPRECIATION

================================================================================
Depreciation Codes Summary                                           Page: 1
```

Depreciation Codes Detail



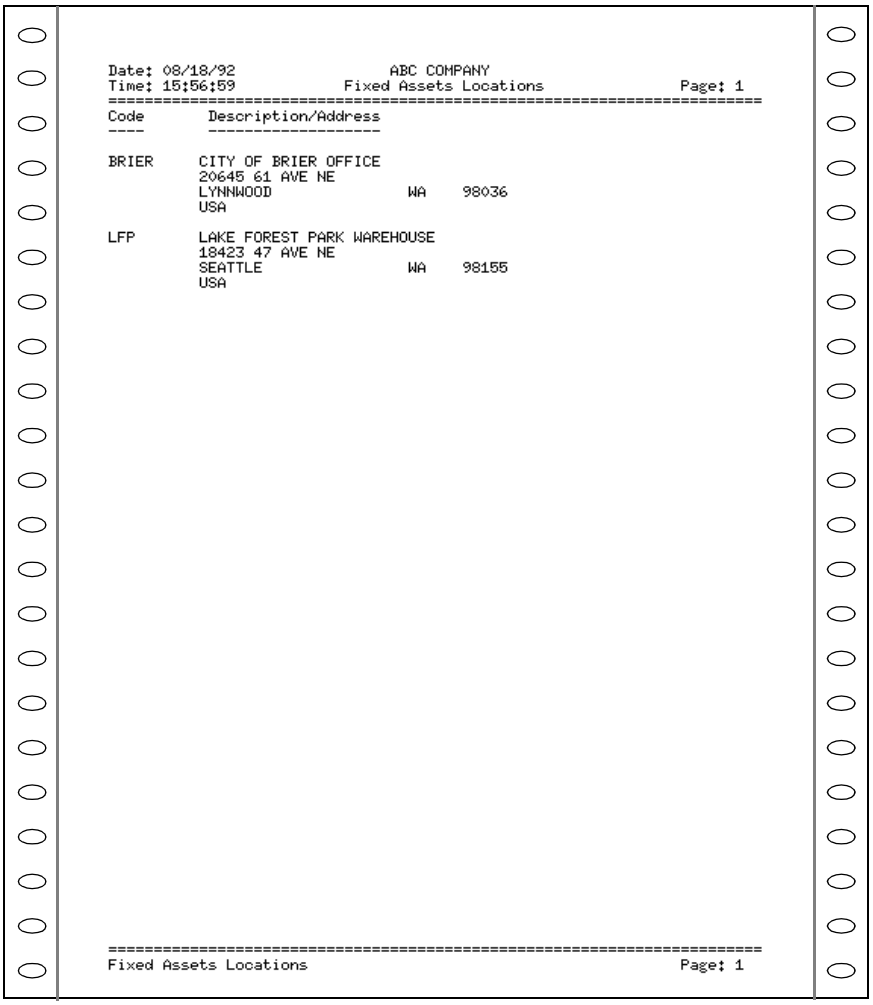
```
Date: 02/12/92            Depreciation Codes Detail
Time: 12:55:09                    ABC COMPANY                              Page: 1
================================================================================

 Depreciation Schedule: ACR15L - ACRS 15-YEAR LOW INCOME HOUSING


 Depreciation Schedule: ACR15R - ACRS 15-YEAR REAL PROPERTY


 ---------------------------------- Rate Table ----------------------------------
 Year - Per. 1     2     3     4     5     6     7     8     9    10    11    12
   1     .1200 .1100 .1000 .0900 .0800 .0700 .0600 .0500 .0400 .0300 .0200 .0100
   2     .1000 .1000 .1100 .1100 .1100 .1100 .1100 .1100 .1100 .1100 .1100 .1200
   3     .0900 .0900 .0900 .0900 .1000 .1000 .1000 .1000 .1000 .1000 .1000 .1000
   4     .0800 .0800 .0800 .0800 .0800 .0800 .0900 .0900 .0900 .0900 .0900 .0900
   5     .0700 .0700 .0700 .0700 .0700 .0700 .0800 .0800 .0800 .0800 .0800 .0800
   6     .0600 .0600 .0600 .0600 .0700 .0700 .0700 .0700 .0700 .0700 .0700 .0700
   7     .0600 .0600 .0600 .0600 .0600 .0600 .0600 .0600 .0600 .0600 .0600 .0600
   8     .0600 .0600 .0600 .0600 .0600 .0600 .0500 .0600 .0600 .0600 .0600 .0600
   9     .0600 .0600 .0600 .0600 .0500 .0600 .0500 .0500 .0500 .0500 .0600 .0600
  10     .0500 .0600 .0500 .0600 .0500 .0500 .0500 .0500 .0500 .0500 .0600 .0500
  11     .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500
  12     .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500
  13     .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500
  14     .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500
  15     .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500 .0500
  16     .0000 .0000 .0100 .0100 .0200 .0200 .0300 .0300 .0400 .0400 .0400 .0500

 -------------------------------- End of Table --------------------------------

 Depreciation Schedule: ACR18R - ACRS 18-YEAR REAL PROPERTY


 Depreciation Schedule: ACR19R - ACRS 19-YEAR REAL PROPERTY


 Depreciation Schedule: ACR35L - ACRS 18-YEAR LOW INCOME HOUSING WITH 35 YEAR LI
FE

 Depreciation Schedule: ACR35R - ACRS 18-YEAR REAL PROPERTY WITH 35 YEAR LIFE


 Depreciation Schedule: ACR45L - ACRS 15-YEAR REAL AND LOW INCOME WITH 45 YEAR L
IFE

 Depreciation Schedule: ACR45R - ACRS 18/19 YEAR REAL PROPERTY WITH 45 YEAR LIFE


 Depreciation Schedule: DB000 - USER DEFINED DECLINING BALANCE RATE


 Depreciation Schedule: DB125 - DECLINING BALANCE - 125%


 Depreciation Schedule: DB150 - DECLINING BALANCE - 150%


 Depreciation Schedule: DB175 - DECLINING BALANCE - 175%
```

Limit Table Listing



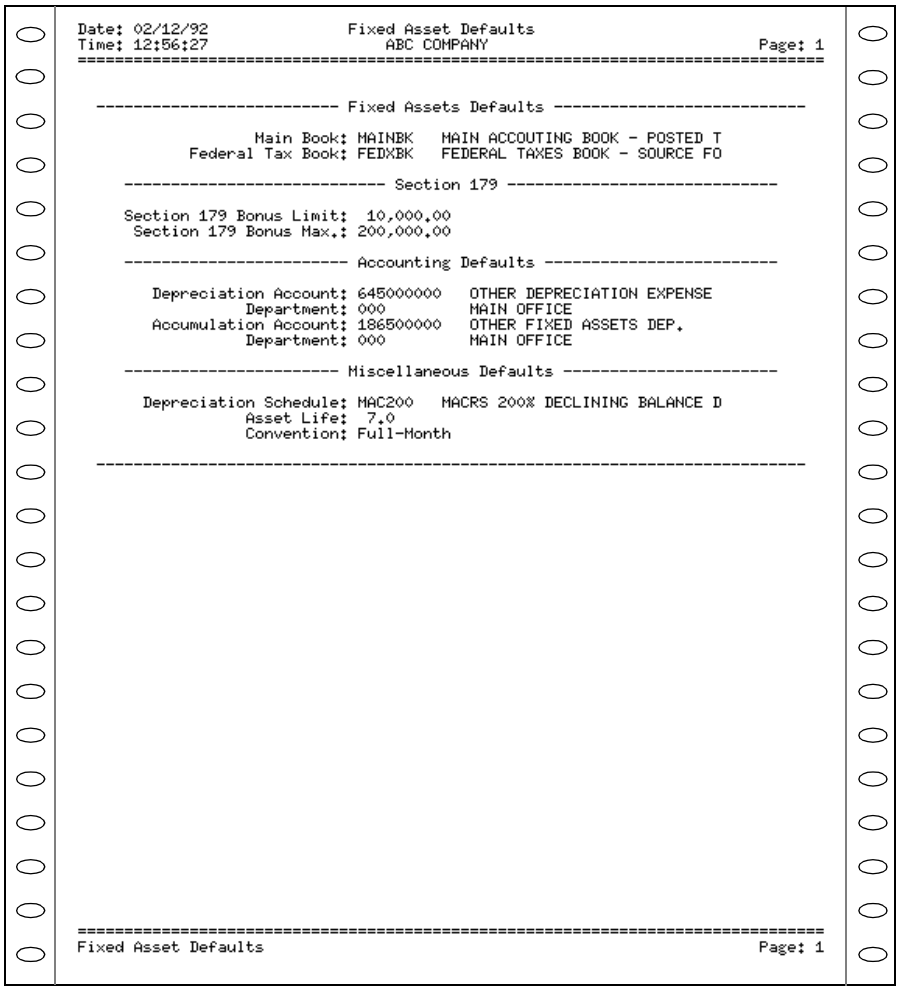
```
Date: 02/12/92                Limit Table Listing
Time: 12:55:45                    ABC COMPANY                          Page: 1
================================================================================

      ----- Limit Table ------------------------------------------------

      ACRS01 - AUTOS WITH ACRS DEPR. 6/19/84 TO 12/31/84

      ----- Year ------------------ Limit ---------------------------------

             1                   4,000.00
             2                   6,000.00
             3                   6,000.00
             4                   6,000.00
             5                   6,000.00
             6                   6,000.00
             7                   6,000.00
             8                   6,000.00
             9                   6,000.00
            10                   6,000.00
            11                   6,000.00
            12                   6,000.00

      End of Table: ACRS01

================================================================================
Limit Table Listing                                                  Page: 1
```

Location Codes Report



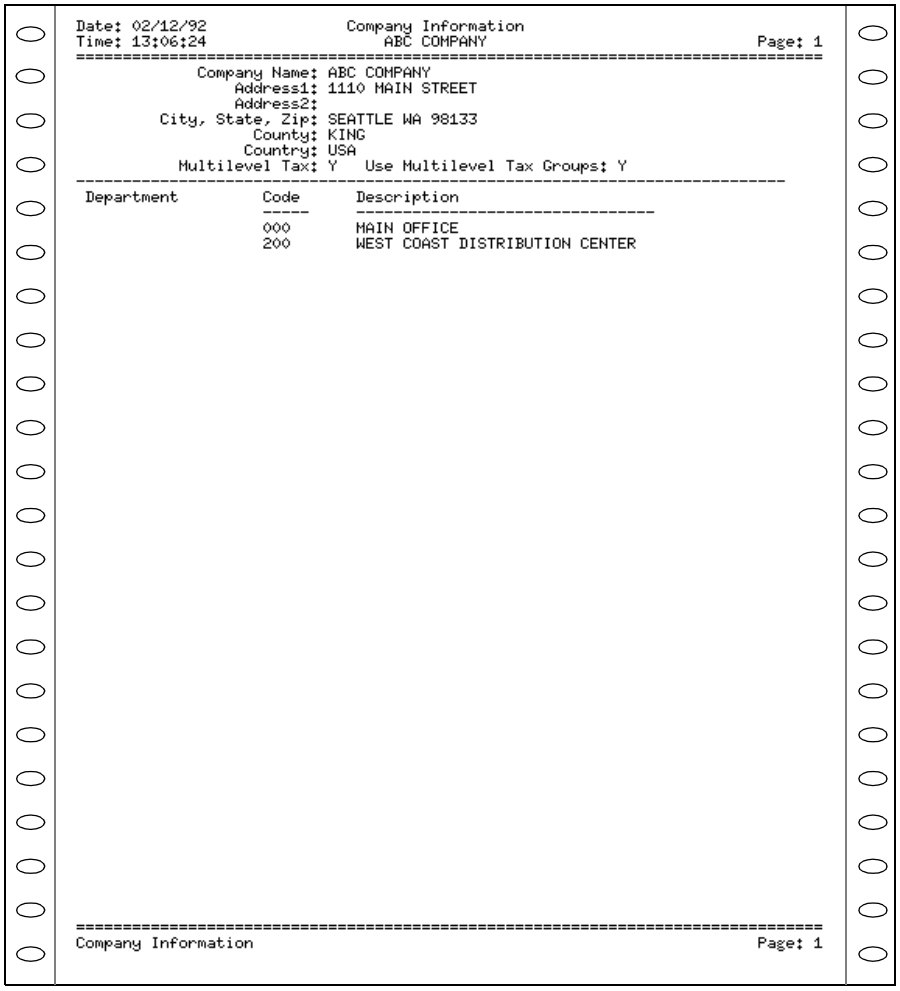
```
Date: 08/18/92                ABC COMPANY
Time: 15:56:59          Fixed Assets Locations              Page: 1
=============================================================================
Code       Description/Address
----       -------------------

BRIER      CITY OF BRIER OFFICE
           20645 61 AVE NE
           LYNNWOOD                WA    98036
           USA

LFP        LAKE FOREST PARK WAREHOUSE
           18423 47 AVE NE
           SEATTLE                 WA    98155
           USA

=============================================================================
Fixed Assets Locations                                         Page: 1
```

Fixed Assets Defaults Report



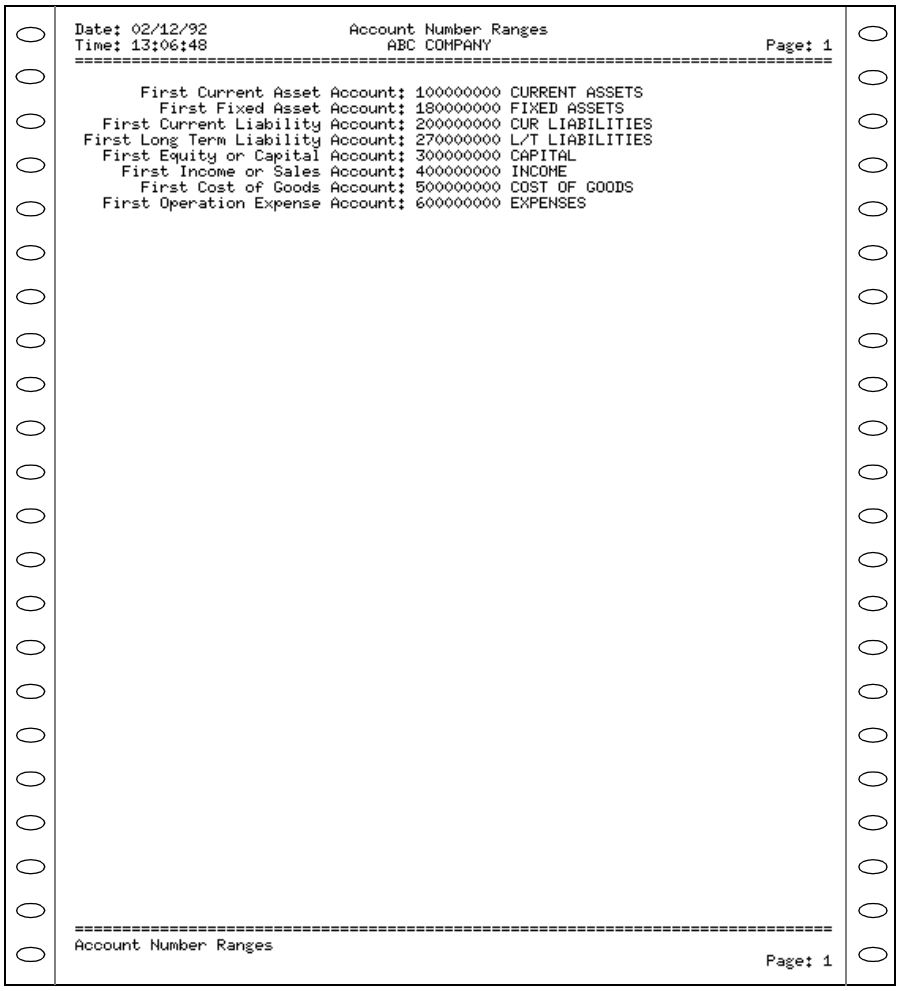
```
Date: 02/12/92              Fixed Asset Defaults
Time: 12:56:27                   ABC COMPANY                          Page: 1
================================================================================


  -------------------------- Fixed Assets Defaults --------------------------

                Main Book: MAINBK   MAIN ACCOUTING BOOK - POSTED T
          Federal Tax Book: FEDXBK   FEDERAL TAXES BOOK - SOURCE FO

     ---------------------------- Section 179 -----------------------------

    Section 179 Bonus Limit:  10,000.00
     Section 179 Bonus Max.: 200,000.00

     ------------------------ Accounting Defaults -------------------------

        Depreciation Account: 645000000   OTHER DEPRECIATION EXPENSE
                  Department: 000         MAIN OFFICE
       Accumulation Account: 186500000   OTHER FIXED ASSETS DEP.
                  Department: 000         MAIN OFFICE

     ----------------------- Miscellaneous Defaults -----------------------

      Depreciation Schedule: MAC200   MACRS 200% DECLINING BALANCE D
                  Asset Life:  7.0
                  Convention: Full-Month

  ---------------------------------------------------------------------------









================================================================================
Fixed Asset Defaults                                                 Page: 1
```

Company Information Report



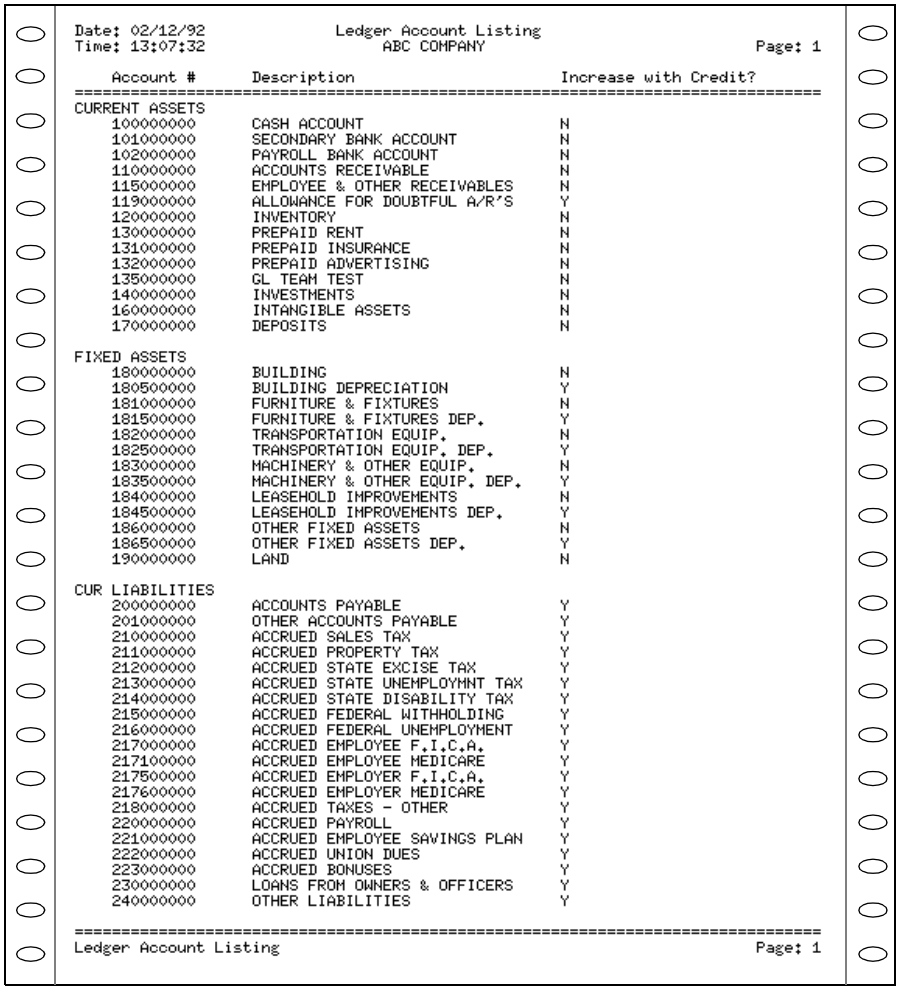
```
Date: 02/12/92                Company Information
Time: 13:06:24                      ABC COMPANY                          Page: 1
================================================================================
              Company Name: ABC COMPANY
                  Address1: 1110 MAIN STREET
                  Address2:
          City, State, Zip: SEATTLE WA 98133
                    County: KING
                   Country: USA
            Multilevel Tax: Y   Use Multilevel Tax Groups: Y
--------------------------------------------------------------------------------
 Department          Code      Description
                     -----     ---------------------------------
                     000       MAIN OFFICE
                     200       WEST COAST DISTRIBUTION CENTER
================================================================================
Company Information                                                     Page: 1
```

Account Number Ranges Report



```
Date: 02/12/92                Account Number Ranges
Time: 13:06:48                     ABC COMPANY                          Page: 1
================================================================================

       First Current Asset Account: 100000000 CURRENT ASSETS
         First Fixed Asset Account: 180000000 FIXED ASSETS
   First Current Liability Account: 200000000 CUR LIABILITIES
 First Long Term Liability Account: 270000000 L/T LIABILITIES
   First Equity or Capital Account: 300000000 CAPITAL
     First Income or Sales Account: 400000000 INCOME
       First Cost of Goods Account: 500000000 COST OF GOODS
   First Operation Expense Account: 600000000 EXPENSES

================================================================================
Account Number Ranges
                                                                     Page: 1
```

Ledger Account Listing



```
Date: 02/12/92              Ledger Account Listing
Time: 13:07:32                    ABC COMPANY                          Page: 1

    Account #      Description                      Increase with Credit?
================================================================================
CURRENT ASSETS
    100000000      CASH ACCOUNT                     N
    101000000      SECONDARY BANK ACCOUNT           N
    102000000      PAYROLL BANK ACCOUNT             N
    110000000      ACCOUNTS RECEIVABLE              N
    115000000      EMPLOYEE & OTHER RECEIVABLES     N
    119000000      ALLOWANCE FOR DOUBTFUL A/R'S     Y
    120000000      INVENTORY                        N
    130000000      PREPAID RENT                     N
    131000000      PREPAID INSURANCE                N
    132000000      PREPAID ADVERTISING              N
    135000000      GL TEAM TEST                     N
    140000000      INVESTMENTS                      N
    160000000      INTANGIBLE ASSETS                N
    170000000      DEPOSITS                         N

FIXED ASSETS
    180000000      BUILDING                         N
    180500000      BUILDING DEPRECIATION            Y
    181000000      FURNITURE & FIXTURES             N
    181500000      FURNITURE & FIXTURES DEP.        Y
    182000000      TRANSPORTATION EQUIP.            N
    182500000      TRANSPORTATION EQUIP. DEP.       Y
    183000000      MACHINERY & OTHER EQUIP.         N
    183500000      MACHINERY & OTHER EQUIP. DEP.    Y
    184000000      LEASEHOLD IMPROVEMENTS           N
    184500000      LEASEHOLD IMPROVEMENTS DEP.      Y
    186000000      OTHER FIXED ASSETS               N
    186500000      OTHER FIXED ASSETS DEP.          Y
    190000000      LAND                             N

CUR LIABILITIES
    200000000      ACCOUNTS PAYABLE                 Y
    201000000      OTHER ACCOUNTS PAYABLE           Y
    210000000      ACCRUED SALES TAX                Y
    211000000      ACCRUED PROPERTY TAX             Y
    212000000      ACCRUED STATE EXCISE TAX         Y
    213000000      ACCRUED STATE UNEMPLOYMNT TAX    Y
    214000000      ACCRUED STATE DISABILITY TAX     Y
    215000000      ACCRUED FEDERAL WITHHOLDING      Y
    216000000      ACCRUED FEDERAL UNEMPLOYMENT     Y
    217000000      ACCRUED EMPLOYEE F.I.C.A.        Y
    217100000      ACCRUED EMPLOYEE MEDICARE        Y
    217500000      ACCRUED EMPLOYER F.I.C.A.        Y
    217600000      ACCRUED EMPLOYER MEDICARE        Y
    218000000      ACCRUED TAXES - OTHER            Y
    220000000      ACCRUED PAYROLL                  Y
    221000000      ACCRUED EMPLOYEE SAVINGS PLAN    Y
    222000000      ACCRUED UNION DUES               Y
    223000000      ACCRUED BONUSES                  Y
    230000000      LOANS FROM OWNERS & OFFICERS     Y
    240000000      OTHER LIABILITIES                Y

================================================================================
Ledger Account Listing                                              Page: 1
```

9

SQL Queries

SQL stands for Structured Query Language. It is a standard method for accessing a SQL-compatible database. This section of the manual discusses how to use SQL to gather information from the database.

SQL is used primarily to generate ad hoc reports. SQL front end tools, such as Informix ISQL, allow you to enter and run standard SQL queries with a simple set of commands. Other productivity tools allow you to link data in the SQL database to spreadsheets, word-processing documents, charts, and graphs. As the information in the database changes, the spreadsheet changes automatically.

Before you use SQL report generators or productivity tools, you must know how SQL itself works. Though a particular SQL front-end tool may differ, the basic instruction sets should work in a similar manner. This section introduces you to the basic use of these statements and gives you examples of how they are used in a variety of ways.

The examples use General Ledger tables and columns. Since all accounting transactions eventually end up in the General Ledger, it is a common application for SQL queries. The point of this section, however, is to cover the basics of SQL, not to teach you how to create specific queries in individual applications.

SELECT Command

The SELECT statement gets information from the database. There are only six different clauses that control which information this SELECT retrieves. They are called clauses since they describe a part of the overall SELECT command. Only two of these clauses are required for any SQL database query. These commands or clauses are listed and described below.

SELECT: The SELECT clause is the start of all SQL queries. It is required for all information retrieval. It is used to tell the system which information categories or fields—in SQL they are called columns—you want to access.

FROM: The FROM clause is also required for all SQL Selects. It is used to tell the system from which file or table to take the data.

WHERE: The WHERE clause is optional. It lists the selection criteria for the Select statement. It allows you to describe which records you want to see.

ORDER BY: The ORDER BY clause is also optional. It allows you to tell the system in what order to put retrieved records.

GROUP BY: The GROUP BY clause is also optional. It allows you to tell the system how to group records for totals and subtotals.

HAVING: The HAVING clause is also optional. It allows you to tell the system which groups to select.

You can retrieve any type of information from a SQL database with these six clauses. In the next several sections we will cover these commands in more detail.

Using SELECT and FROM

The format for the most basic SQL query is:

```
SELECT column-names FROM table-names
```

In this statement, SQL commands are printed in all capital letters; however, most SQL tools are not case sensitive.

Column-names refers to the names of the actual columns or information categories created in the table. Table-names refers to the database tables that contain the data.

Selecting All Columns

When you don't want to specify specific column names, you can use the asterisk (*) to indicate that you want the values in all columns. For example, suppose you want to see all information from a control table. Enter:

```
SELECT * FROM stxcntrc
```

Stxcntrc is the name of the control table. Typically, there is only one record in this control table and, in this example, the columns in it are company name, address #1, address #2, city, state, zip, county, country, the first current asset account, the first fixed asset account, first current liability account, the first long term liability account, first capital account, the first income account, first cost of goods account, and the first expense account.

In response to this query, the system displays the values associated with each of these columns. The exact format in which this information is displayed differs from system to system.

Selecting Specific Columns

If you just want to see specific columns from a table, enter the names of the columns. For example, if you want just the name and address information from the database, enter:

```
SELECT co_name, addr1, addr2, city, state, zip,
county, country

FROM stxcntrc
```

The names used are those that are part of the data dictionary. In order to select specific columns, you must know what they are named in the database. Some SQL query systems provide a display of these column and table names. Typically, however, you must work from printed table definitions. There are SQL queries that allow you to retrieve information about the names of the columns and tables in the database, but they are not covered here.

Notice that the different column names are separated by commas. This is usually required. The last column name does not have a comma after it.

Using Math in the SELECT Statement

You can also include mathematical operations within your SELECT statement. The mathematical operators recognized are:

+ Addition

- Subtraction

* Multiplication

/ Division

Here is an example of addition:

```
SELECT doc_no, amount, amount + 1 FROM stgactvd
```

The result of this query shows the document number, the amount of the transaction, and that amount + 1.

Here is an example of multiplication:

```
SELECT doc_no, amount, amount * .078 FROM stgactvd
```

You do not need to use literal amounts as part of your math. You can use other column names.

```
SELECT doc_no, amount, amount / doc_no FROM stgactvd
```

You can combine multiple mathematical operations (for example, you can multiply, divide, add, and subtract all in the same SELECT statement), and you may combine column names and literals in calculations.

```
SELECT doc_no, amount, doc_no + amount, amount / 2
FROM stgactvd
```

You can also use parentheses to show the order of precedence of mathematical operations.

```
SELECT doc_no, amount / (1 + 2)
FROM stgactvd
```

This expression adds 1 + 2 before dividing this sum into amount.

Selecting Specific Rows: WHERE

The simplest selection statements show all the information in a file or table. However, you may only want to see specific rows (records) that meet a given selection criteria. To make such a selection, use the WHERE clause.

The format for the WHERE clause is:

```
WHERE column-name relational-operator value
```

This may seem a little complicated, but an example should clarify how it is used. For example, *Business* uses a table to store all of the accounting detail from the General Ledger system. If you want to see the entries for a particular original journal, use the following statement:

```
SELECT * FROM stgactvd WHERE orig_journal = "AP"
```

The asterisk causes the system to display all columns in this table. The table named stgactvd is the activity data table for the General Ledger system.

In the WHERE clause, you see the name of a column orig_journal, followed by a relational operator = and finished by a value, AP. What this statement means is: list all the columns in the table stgactvd where the column orig_journal contains AP.

In composing this query, you can use any column name in the table.

Relational operators consist of the following:

SymbolMeaning
=Equal To
<> or !Not Equal To

>Greater Than

<Less Than

>=Greater Than or Equal To

<=Less Than or Equal To

Matching Character Patterns

The keyword MATCHES can be used within the WHERE clause to select rows that contain certain string patterns.

The format is as follows:

```
WHERE column-name MATCHES value
```

In this case, the column name must be a character type column. This means that it must contain characters, not numbers. The value is a pattern of characters and must be enclosed in quotation marks. For example, our previous query of the general ledger activity table could have been stated using the MATCHES keyword like this:

```
SELECT * FROM stgactvd WHERE orig_journal MATCHES
"AP"
```

In this example, we require an exact match, which is exactly the same as an = command. The real power of MATCHES comes into play when you use wildcards to find a meaningful character string within a longer character column.

MATCH Wildcards

There are three wildcards:

`*` This matches any set of characters or no characters

`?` This matches any single character.

`[X-Y]` This matches the range of characters indicated.

You can use these wildcards in a variety of ways to select the proper rows from a table. For example, in the General Ledger detail table, there is a column that contains the department code. Note that even though department codes typically consist of digits, it is still a character field, not a numeric field. These codes can be any character string up to three characters long. Use these codes to select line item detail in the variety of ways detailed below:

```
SELECT * FROM stgactvd WHERE department MATCHES "1*"
```

This finds any rows where the department code begins with the character 1.

```
SELECT * FROM stgactvd WHERE department MATCHES
"*10*"
```

This finds any rows where the department code contains the character string 10 anywhere within it.

```
SELECT * FROM stgactvd WHERE department MATCHES "?10"
```

This finds any line item where the department contains the characters 10 preceded by any other single character. It does not find a department beginning with 10, but it finds 110, 210 and so on.

```
SELECT * FROM stgactvd WHERE department MATCHES "1[1-
5]*"
```

This finds all rows containing department codes that begin with the digit 1, followed by the digits 1 through 5, and then followed by any other characters. This does not find rows where the digits 1 through 5 do not immediately follow the beginning digit 1.

Using AND and OR in the Where Clause

You can make your WHERE clause more complicated by using AND and OR as follows:

AND: Makes the clause more restrictive. In order to be selected, the data must pass all tests joined by the AND clauses.

OR: Makes the clause less restrictive. To be selected, the data only need pass one test or the other. The syntax for the use of AND and OR is:

```
WHERE column_name relational-operator value

AND column_name relational-operator value
```

or

```
WHERE column_name relational-operator value

OR column_name relational-operator value
```

In the next example, the WHERE clause selects only rows in which the department code begins with the digit 1 and whose document number is greater than one hundred. Rows in which the department code begins with 1 and whose document number is less than or equal to 100 are not selected. Rows in which the document number is greater than one hundred, but in which the department code does not begin with 1 are also *not* selected.

```
SELECT * FROM stgactvd WHERE department MATCHES "1*"
AND doc_no > 100
```

In the following example, even more documents are selected. All documents in which the department code begins with 1 are selected because they pass the first test. In addition, all documents with numbers greater than one hundred are selected because they pass the second test.

```
SELECT * FROM stgactvd WHERE department MATCHES "1*"
OR doc_no > 100
```

(NOTE: Even though some documents may pass both tests, they are only selected *once*.)

Using Multiple ANDs and ORs

You can use AND and OR to join any number of phrases.

```
SELECT * FROM stgactvd WHERE department MATCHES "1*"
AND doc_no > 100
AND orig_journal = "AR"
AND amount > 1000
```

Again: adding these ANDs makes the test more and more restrictive; in order to be selected, the row must meet *all* of these criteria.

You can also use parentheses to group ANDs and ORs.

```
SELECT * FROM stgactvd WHERE (department MATCHES "1*"
AND doc_no > 100) OR (orig_journal = "AR"
```

```
AND amount > 1000)
```

In this test, selected records or rows must either have a department code that begins with 1* and a document number greater than 100 or they must have an original journal code of AR and an amount greater than 1000.

Improper Use of AND or OR

Remember the AND and the OR are used to join complete column_name relational-operator value phrases within the WHERE clause. It is *not* used to join separate WHERE clauses or to join values to a single column_name.

RIGHT:

```
SELECT * FROM stgactvd WHERE department MATCHES "1*"
OR doc_no > 100
```

WRONG:

```
SELECT...
OR WHERE doc_no > 100
```

RIGHT:

```
SELECT * FROM stgactvd WHERE department MATCHES "1*"
OR department MATCHES "*1"
```

WRONG:

```
SELECT...
OR MATCHES "*1"
```

WHERE Using LIKE

LIKE is a keyword that works almost identically to MATCHES. The major difference is that it has different wildcards. Instead of using an asterisk to match characters, a percent sign (%) is used. Instead of question marks to match a single character, an underscore is used.

```
SELECT * FROM stgactvd WHERE department LIKE "1%"
```

This finds all departments that begin with 1 and are followed by any combination of other characters. LIKE can only be used for character columns (letters or digits). The values used must be enclosed with quotation marks.

WHERE Using BETWEEN

You can use the keyword BETWEEN to indicate that you want to select a value between two other values.

```
SELECT * FROM stgactvd WHERE amount BETWEEN 10 AND 40
```

This selects all rows in which the amount column has a value from 10 and 40, inclusive.

When you use BETWEEN, you must use AND, as shown below, to indicate the second set of values.

RIGHT:

```
SELECT * FROM stgactvd WHERE amount BETWEEN 10 AND 40
```

WRONG:

```
SELECT... BETWEEN 10 40
```

You also must show the values in the proper order with the smallest value first. The wrong example does not produce an error message, but no rows are selected.

RIGHT:

```
SELECT * FROM stgactvd WHERE amount BETWEEN 10 AND 40
```

WRONG:

```
SELECT... BETWEEN 40 AND 10
```

You can also use BETWEEN to specify a range of dates or alphanumeric characters.

```
SELECT * FROM stgactvd WHERE orig_journal
BETWEEN "A" AND "Z"
```

This query selects all documents with an original journal code beginning with a capital letter.

WHERE Using IN

Use the keyword IN to compare the value in a column with a list of possible values. You could do the same thing using a series of ORs, but IN makes this somewhat more straight-forward.

The syntax:

```
WHERE column-name IN (list of values)
```

Here is an example of selection from a list of possible values.

```
SELECT * FROM stgactvd

WHERE orig_journal IN ("AR","AP","GJ")
```

This select statement finds any rows which contain AR, AP, or GJ in the original journal code column.

It is the same as the following SELECT statement:

```
SELECT * FROM stgactvd WHERE orig_journal = "AR"

OR orig_journal="AP"

OR orig_journal="GJ"
```

You can see the advantage of using the IN keyword.

Matching NULL Values

SQL discriminates between a column filled with spaces or zero and one filled with a NULL value. A column with a NULL value has never had any values entered into it or has had those values removed. Spaces or the value zero are not considered NULL.

You may wish to identify the values that are NULL when selecting records. For this purpose, you have IS NULL keywords for use with the WHERE clause.

The syntax:

```
WHERE column_name IS NULL
```

For example:

```
SELECT * FROM stgactvd WHERE department IS NULL.
```

This finds all records in the activity table which have no department code associated with them.

Using NOT

With many WHERE statement keywords, you can use the keyword NOT to select records that are *not* matched by your selection criteria. NOT can be used with the following keywords:

MATCHES

LIKE

BETWEEN

IN

NULL

For example, if you wanted to find all records with a value NOT NULL in the department column, use the following:

```
SELECT * FROM stgactvd WHERE department IS NOT NULL.
```

finds all the rows with values in the department column

```
SELECT * FROM stgactvd WHERE orig_journal
NOT IN ("AR","AP","GJ")
```

selects all rows that have orig_journal codes that are not equal to AR, AP, or GJ

```
SELECT * FROM stgactvd WHERE department
NOT BETWEEN "A" AND "Z"
```

selects rows whose department codes do not begin with a capital letter

```
SELECT * FROM stgactvd WHERE department NOT MATCHES
"1*"
```

selects all rows where the department code does not begin with 1

```
SELECT * FROM stgactvd WHERE department NOT LIKE "1%"
```

selects all rows where the department code does not begin with 1.

Selecting From Multiple Tables

So far, we have shown only SQL queries that take data from one table. Using the WHERE command you can also join two tables together and get related information from them.

For example, in General Ledger, the activity table, stgactvd, contains the information about each line item that is posted to the system. It does not contain the basic information about the document, such as when it was created and a general description of the document. This information is in a general reference table for all transactions on the system. This table is called stxtranr.

To see the document date as well as the information about specific line items, select columns from both of these tables and join them together using a WHERE clause so that only the related records are selected.

The syntax for joining multiple tables is:

```
SELECT [table-name].column-name,[table-name.]column-
name,...

FROM table1, table2,...

WHERE table1.column-name=table2.column-name
```

The WHERE clause causes the SELECT statement to return only those rows where the specified columns in each table are identical. The table name after the SELECT statement only needs to be used when the column name appears in both tables.

In *Business*, the table name must always be used because when two columns carry matching data used for joins, they are named identically. You can see which columns need to be joined in the WHERE clause, by noting which columns in the two tables have the same name.

Here is an example of a query that returns a list of amounts for the individual lines that make up a transaction, selected from the general ledger activity table, along with the corresponding document date and description of the transaction from the general transaction table.

```
SELECT stxtranr.doc_no, doc_date, doc_desc, amount

FROM stxtranr, stgactvd

WHERE stxtranr.orig_journal=stgactvd.orig_journal

AND stxtranr.doc_no = stgactvd.doc_no
```

This selection produces one row for each line that was entered under the Update General Journal option. Each line contains the document number, the document date, the description of the transaction, and the amount posted for that line.

Notice that doc_no after the SELECT is preceded by the table name, stxtranr. This table name is required because doc_no is used as a column in both tables. Their contents are identical, but you need to specify in SQL which table you want to use.

Also notice that we did not have to use the table names for doc_date, doc_desc, and amount. This is because these columns only appear in one table or or the other.

Joining More Than Two Tables

You can use any number of tables in a SELECT statement. If more tables are used, you simply extend the WHERE clause to equate columns within each table.

For example, in *Fitrix*, there is another table that holds information about a transaction. This table is stgtranr and it contains information such as the accounting period and year for the transaction. If you want to see this information for each of your activity lines, extend your query to include this third table.

```
SELECT    stxtranr.doc_no,    doc_date,    doc_desc,
acct_period, acct_year, amount
```

```
FROM stxtranr, stgactvd, stgtranr
WHERE stxtranr.orig_journal=stgactvd.orig_journal
AND stxtranr.orig_journal=stgtranr.orig_journal
AND stxtranr.doc_no = stgactvd.doc_no
AND stxtranr.doc_no = stgtranr.doc_no
```

Notice that two new columns have been added: acct_period and acct_year. No tables need to be specified for these columns because they occur only in the table stgtranr. Stgtranr has been added to the FROM clause. The AND clauses have also been duplicated to join the columns from stxtranr to the matching ones in stgtranr. The choice of stxtranr for the join in this case was arbitrary since all tables involved contain the same keys. Stgactvd could have just as easily been used. However, this may not always be the case; many joins may take place on columns that are unique to a particular table.

ORDER BY Command

Use the ORDER BY clause to sort the output. It is optional and can be used in conjunction with any other optional clauses.

The syntax :

```
ORDER BY column-name
```

Column-name must be an element in the SELECT list of columns; that is, you cannot ORDER BY a column that has not been selected. For example, to see all of the rows in the General Ledger activity table sorted by document number, use the following command:

```
SELECT * FROM stgactvd ORDER BY doc_no
```

If you want to do the same thing but select only a specific original journal, use the following command:

```
SELECT * FROM stgactvd
WHERE orig_journal = "AR" ORDER BY doc_no
```

Sorting By Multiple Columns

You can create sorts within sorts. For example, if you want to see all order lines organized by original journal, and within each original journal, organized by department number, use the following command:

```
SELECT * FROM stgactvd
ORDER BY orig_journal, doc_no
```

Using Aggregate Functions

There are a number of special functions that perform calculations among the rows selected. These are called aggregate functions because they work on a group of rows. When they are used, you do not see the individual rows themselves, but the results of the operation on all rows or groups of rows.

The aggregate keywords and their functions are:

AVG (column-name) Calculates the average of the column specified for the rows selected.

COUNT (*) Counts the number of rows retrieved by the WHERE clause.

MAX (column-name) Finds the maximum value in the column specified for the rows selected.

MIN (column-name) Finds the minimum value in the column specified for the rows selected.

SUM (column_name) Adds the column specified and totals it for the rows selected.

These aggregate functions are used like column names after the SELECT keyword. They do not subtotal unless you use the GROUP BY clause (explained in the next section).

RIGHT:

```
SELECT sum(amount) FROM stgactvd WHERE doc_no = 4
```

This query produces the total amount for document 4. It does not, however, show the document number itself.

WRONG:

```
SELECT doc_no, sum(amount) FROM stgactvd
```

This produces an error requesting a GROUP BY phrase.

GROUP BY Command

This clause gives you subtotals for different groups of rows using aggregate functions. The syntax:

```
SELECT column-list, aggregate-functions FROM table-name

GROUP BY column-list
```

For example:

```
SELECT doc_no, sum(amount) FROM stgactvd

GROUP BY doc_no
```

This produces a list showing each document number and the total for that document next to it.

NOTE: You must have a GROUP BY clause for each column selected.

RIGHT:

```
SELECT doc_no, acct_no, sum(amount) FROM stgactvd

GROUP BY doc_no, acct_no
```

This produces a line for each unique combination of a document number and an account number. In other words, you get the sum for document number one, for the first account number, then the sum for document number one, for the second account number, and so on. You do *not* get the sum for a given document number alone.

WRONG:

```
SELECT...

GROUP BY doc_no
```

This produces a GROUP BY error because you referenced acct_no in the column selection but did not repeat it in the GROUP BY column list.

Using SQL Statements With Uniplex Spreadsheets

One of the most practical aspects of SQL is the ability it gives you to take data directly from your financial database and analyze it with other tools that are compatible with SQL.

The Uniplex spreadsheet is such a tool, providing two commands that allow you to directly access financial data from within the spreadsheet. These commands are Link and Paste.

Link sets up a permanent link between the SQL database and your spreadsheet. A SQL statement is embedded into a cell of the spreadsheet. What appears in that cell is the result of the SQL Query. When the database information changes, the spreadsheet recalculates automatically. Once a link is established, the spreadsheet is live, changing as the database changes.

Paste is less exciting. It allows you to retrieve data from the database into the spreadsheet for one time use. It also uses a SQL SELECT statement to do this, but unlike the Link command, it allows you to bring in a whole set of data rather than just one number.

Selecting a Database

SQL access in Uniplex is established through the Integrate function on the main command menu. To access the Integrate function, type a [/] (slash).

This brings up the main command line. One of the options on it is Integrate. To select this option, highlight it and press [ENTER] or type an [I].

This brings up the integration command line. It lists the various types of data that can be integrated into the spreadsheet. One of the first options on this menu is Database.

Select the Database option to bring up the database integration command line. The first three commands on it — Name, Paste, and Link — are used to bring data from the database into the spreadsheet.

The first thing you must do is select the database. Under SQL you may access a number of different databases. However, use only one such database at a time in a spreadsheet.

To tell the system what database to use, type [N], the Name command. When the system displays a line, type:

```
db database_name [ENTER]
```

Linking the Database to the Spreadsheet

To embed a SQL statement into a cell of the spreadsheet, and thereby establish a live link between the value shown in that cell and the information in the database, use the Link command.

After selecting the database from the database integration command line, use that same command line to access the Link command. Type [L] and the following appears on the top of the spreadsheet:

```
@pipe("Select _
```

Your cursor is represented by the underscore. It is in a position where you can add to the SELECT statement that has been started for you.

To finish this SELECT statement, remember these rules:

Complete the SELECT Statement

Finish the SELECT statement with a double quotation mark and a right parenthesis. If you forget the ending quotation mark and parenthesis, you get an error.

RIGHT:

```
@pipe("SELECT sum(amount) FROM stgactvd

WHERE doc_no = 4")
```

This selection produces the sum of all amounts in the general ledger activity file for document number 4.

WRONG:

```
@pipe...
WHERE doc_no = 4
```

Using Single Quotes For String Values

Because the phrase is already within quotation marks, you must quote values or strings in the WHERE clause using single quotes only.

RIGHT:

```
@pipe("SELECT avg(amount) FROM stgactvd
WHERE orig_journal ='AR'")
```

This is correct. This selection returns the average amount posted to accounts for transactions originating in the accounts receivable journal.

WRONG:

```
@pipe...
WHERE orig_journal ="AR"")
```

The system reports an error at the first set of quotes. It thinks you are stopping the SQL statement mid-clause.

Returning Only A Single Value

The SELECT statement must produce a single value only. Any SELECT that produces values for multiple columns or multiple rows causes an error. Only one number must appear in the cell. Typically, this number is generated by an aggregate function or by a WHERE clause restricted to a single row. A single column or aggregate function must appear after the SELECT.

Example SELECTs For Linking

Here are some examples taken from the General Ledger tables which hold current information about the General Ledger system.

RIGHT:

```
SELECT acct_no FROM stgjourd
WHERE orig_journal = "AR" AND doc_no = 1
AND line_no = 1
```

This works because the SELECT statement returns a single value. The SELECT retrieves only a single row because in the stgjourd table, the original journal code, the document number, and the line number define a unique row.

WRONG:

```
SELECT acct_no, department FROM stgjourd
...
AND line_no = 1
```

This produces two values, one for the account number and another for the department code.

RIGHT:

```
SELECT count(distinct acct_no) FROM stgjourd
WHERE orig_journal = "AR" AND doc_no = 1
```

This query returns the number of unique ledger account numbers used in a transaction.

WRONG:

```
SELECT acct_no FROM stgjourd...
```

This SELECT *might* work but it is possible that there *could* be two lines on the general journal document with the same account number. In that case, this query fails.

Pasting Data Into The Spreadsheet

You can also enter a SQL statement into the spreadsheet and use it to bring in an entire array of data. Use the Paste command from the data integration command line. Unlike data accessed using the Link command, this data is not live. That is, this data is current only at that point in time when it is retrieved into the spreadsheet.

When you access this command by typing [P] from the command line, a line appears. Enter any legitimate SELECT statement on this line. The results of this SELECT are stored in your spreadsheet starting at the cell in which you are currently located.

There are no special rules controlling the entry of the SELECT statement. It is entered without any special punctuation. It can select any number of rows and columns.

The rows and columns selected fit into the rows and columns of the current spreadsheet.

A

Averaging Conventions for Depreciation

Depreciation amounts can vary for assets that share a common basis and depreciation schedule but use different averaging conventions. This section of the appendix explains the mechanics behind the conventions that can be applied in the Fitrix Fixed Assets module.

The number of periods to depreciate depends on the depreciation "convention" chosen as well as the time frame selected. The effective in service and out of service dates reflect the convention chosen. The convention determines the first or last period of the asset’s depreciable life.

Convention adjustments:

Half-month convention rules (`[H]`):

No adjustment to in service or retirement dates. If the in service day is greater than the 14th of the month a full month of depreciation is taken the first month. If the retirement day is less than the 15th of the month a full month of depreciation is taken the last month.

Full-month convention ([F]):

No adjustment to in service or retirement dates. A full month of depreciation is taken the first month. No depreciation is taken the last month.

Mid-month convention ([M]):

No adjustment to in service or retirement dates. The first and last periods are depreciated only for half a month.

Mid-quarter convention ([Q]):

In service date is set to the mid-date of the quarter for calculations. Retirement date is also set to the mid-date of the quarter. The first and last periods are depreciated only for half a month.

Half-year convention ([Y]):

In service date is set to the first day of the seventh month of the year the asset is put into service. Retirement date is set to the last day of the sixth month of the year the asset is retired. A full month depreciation is taken for both first and last periods.

Glossary

Account: An account is a classifying or summarizing device. It is a category from or into which you transfer funds and thereby track or "account" for them.

Account Number: Each account in the Chart of Accounts is identified by a unique nine-digit number. Accounts of a given type usually are grouped by account number. For example, all asset accounts might begin with a "1" followed by three digits.

Example of a Simple Chart of Accounts:

Number	Account Description	Type
100000000	CASH IN BANK	ASSET
110000000	ACCOUNTS RECEIVABLE	ASSET
200000000	ACCOUNTS PAYABLE	LIABILITY
300000000	EQUITY	CAPITAL
400000000	PRODUCT SALES	INCOME
450000000	SERVICE SALES	INCOME
500000000	COST OF GOODS	EXPENSE
590000000	DISCOUNTS ALLOWED	EXPENSE
600000000	GENERAL EXPENSE	EXPENSE

Accounting Periods: Each business transaction is time sensitive. In this system, a new accounting period is created every time you close out the existing period. While accounting periods typically correspond to the months in the year, you

are not limited to this length of accounting period. You have the flexibility to customize the length of accounting period to suit your needs. A transaction that takes place in the current year will fall into one of these possible periods.

General Ledger: A general ledger is the ledger that includes all the accounts in an accounting system.

Accrual Method: A method of accounting which records revenues and expenses in the period in which they are earned or incurred and not in the period in which they are received or paid. Compared to the cash method of accounting, the accrual method of accounting is more accurate, but tends to be more complex.

Adding A Record (row): This is the process of creating a new record (row) and adding it to a file (table). For example, when you add a new account to the Account file, you are adding a record to that file.

Adjusting Entries: Entries that adjust the balances of ledger accounts. Adjusting entries are usually made for one of two reasons. One reason is to record unrecorded events such as revenue earned but not received. The other reason is to correct accounting errors.

Age: The number of days between the date on a particular document and the "aging date." When processing an aging report, the system prompts for the aging date; therefore, the user determines which date to use as an aging date. See Customer Aging and Vendor Aging.

Alphanumeric field: An alphanumeric field is a field that can consist of any combination of letters and numbers.

Asset Account: Assets are things of value possessed by a business. Cash in a bank account is an asset, as is accounts receivable (the money owed a business by its customers). Assets need not be paid for to be considered assets. Asset accounts are increased by a debit and decreased by a credit.

Automatic Reorder: The process of generating purchase orders for inventory items whose quantity falls below the reorder point.

Average Cost: Average cost is a method of calculating the cost of inventory items by averaging the per unit cost of all items currently in stock.

Backorder: If items are out of stock, these items can be put on back order. When the item comes in, it is usually shipped. The backorder document is a modified version of the original sales order and represents an agreement to ship the item as soon as the item becomes available.

Backup: In computer terms, backup refers to the process of copying computer files. These copies are usually made to diskette or tape. File backups are insurance against system failure.

Balance: The balance of an account is equal to the sum of the debit and credit postings to the account. Accounts are in balance if the total debits are equal to the total credits.

Balance Forward Customers: Statements for "balance forward" customers show only the transactions that affect the current period. For balance forward customers, payments are applied to the oldest invoices first. In contrast, "open item" statements show each outstanding invoice, and payments may be applied to a particular invoice.

Balance Sheet: The balance sheet shows the current financial condition of a company. The balance sheet lists asset, liability, and capital accounts. It is usually totalled in two main sections. The first section totals assets. The second totals liabilities and capital. Assets must always equal liabilities plus capital.

Blanket Order: This is a large order that is split into more than one shipment, possibly to different locations.

Blanket Release: A blanket release is a document that is a subset of a larger blanket order. It represents a single shipment for an order that comprises multiple shipments.

Capital Accounts: These accounts record the difference between what is owned (assets) and what is owed (liabilities). It is also called proprietorship or net worth. Capital accounts are increased by a credit and decreased by a debit.

Cash Receipt: Money received as payment for goods or services. An A/R cash receipt is a payment that applies to an outstanding invoice. A non-A/R cash receipt is a payment that does not apply to an outstanding invoice. A non-A/R receipt may not even apply to a customer’s account.

Cash Receipts Journal: The cash receipts journal is the journal into which all cash receipts activity is recorded, thus affecting the balances of accounts in the receivable ledger.

Check Journal/Cash Disbursement Journal: This is the journal into which all cash disbursements activity is recorded, thus affecting the balances of accounts in the payable ledger.

Cash Method: A method of accounting which records revenues and expenses in the period in which they are received or paid and not in the period in which they are earned or incurred. Compared to the accrual method of accounting, the cash method is less accurate, but less complex.

Chart of Accounts: A "chart" is a list of accounts. The Chart of Accounts includes all the different accounts used in summarizing the transactions and current condition of a business. In *Fitrix* the Ledger Accounts file stores the chart of accounts. The Ledger Accounts file is maintained with the Update Ledger Accounts option on the Setup Company Menu.

Column: In a relational database (the Informix database is a relational database) each "file" is actually a table, organized into rows and columns. A column stores one type of information, such as a customer’s name or street address.

Cost of Goods Sold (COG) Account: This is the account in which you accumulate the amount you have paid for items you have sold from inventory. The balance of this account is increased (debited) when you sell an item.

Count Adjustment Account: This is a balancing account that is posted to when the inventory quantity-on-hand is adjusted—in this case there is no corresponding sale or purchase of inventory.

Count Sheet: This is a list of items and their physical locations in a warehouse(s) to be used by personnel counting inventory.

Credit: The term credit can refer to two different things depending on its usage. If used in reference to ledger accounts, credit refers to an entry that increases or decreases a ledger account. Some accounts are increased by a credit while others are decreased by a credit. How a credit or debit affects the balance of an account depends on the type of account involved. If used in reference to cus-

tomer accounts, a credit refers to an acknowledgment of payment. When a customer pays you, you credit that customer's account. When you pay a vendor, that vendor credits your account.

Creditor: A person or company to whom you owe money. Your vendors are creditors when you owe them money.

Credit Memo: If referring to customer accounts, a credit memo refers to a document notifying a customer that his account has been credited (reduced). When dealing with vendor accounts you enter a credit memo to increase the amount you owe the vendor.

Current Assets: Current assets are assets that are normally used up during the operating cycle of a business (usually one year). Cash and inventory are typical examples of current assets.

Customer Accounts: Though not an account in the general ledger sense, a customer account is used to summarize what a given customer owes or is owed at a particular point in time. A customer's account is summarized by a statement.

Customer Activity: Activity refers to any transaction that affects the balance of a customer or ledger account. A summary of activity shows all transactions affecting those balances in the current period.

Customer Aging: The customer aging shows how long any open items have been on the books and how much of a customer's debt falls into various aging categories. Those aging categories reflect progressively more serious levels of overdue payment.

Customer Balance: The customer balance is the amount owed by or owed to a customer. If the customer owes you money, he is said to have a debit balance. If you own him money, he is said to have a credit balance. A customer balance is the total of his current open items.

Customer Terms: Customer terms are the conditions under which you expect payment from the customer. Customer terms typically include the period of time within which you expect to be paid, any discounts allowed for early payment, and the time frame within which such discounts are allowed.

Current Accounting Period: This is the accounting period for which you are currently posting transactions.

Debit: The term debit can refer to two different things depending on its usage. If used in reference to ledger accounts, a debit refers to an entry that increases or decreases a ledger account. Some accounts are increased by debits while others are decreased by debits. How a credit or debit affects the balance of an account depends on the type of account involved. If used in reference to customer accounts, when a customer purchases goods from you, you debit that customer's account. When you purchase goods from a vendor, the vendor debits your account.

Debit Memo: If used in reference to a customer account, a debit memo refers to a document notifying the customer that his account has been debited (increased).

Database: A database is all the related information within a computer system organized so that a variety of programs have access to the information.

Deleting a Record (row): This is the process of removing a record (row) from a database after that record has been added to the database.

Department Code: A three-character department code identifies which "profit center" an account belongs to. If you are not using profit centers, the default department code is "000." Refer to the discussion of Profit Centers for an example of the use of department codes to set up profit centers within a company.

Document: A document summarizes a business or monetary transaction. When posted, documents affect the balances in ledger accounts by "crediting" and "debiting" accounts in that ledger. All accounting documents must balance. In other words, their credits must equal their debits.

Drop Ship Order: This is an order that is shipped directly to your customer. The items ordered never enter your warehouse. The items go directly from your vendor to your customer.

Employee Code: Each employee in the Payroll system is identified by a unique six-character code. Although an employee's name and social security number can be used to sort and view data on an employee, the employee code is the key used throughout the Payroll system to uniquely identify an employee.

Employee Type: Each employee in the Payroll system can be associated with an employee type which is identified by a unique six-character code. The employee type provides access to default setup values for the employee, and provides a means for grouping employees.

Expense Accounts: Expense accounts are used to record the categories of expenses. These accounts are decreased by a credit and increased by a debit.

Field: A field is a data-entry or display area on a form. In most cases, each field on a data-entry form corresponds to a column in a table. Tables are used to store information entered on a data-entry form.

FIFO: "First-In First-Out"—One of several methods of determining the value of inventory and calculating the cost of goods sold. Using the FIFO method, it is assumed that the "first inventory items in" (the oldest inventory items) are the "first inventory items out" (the first items to be shipped).

Finance Charges: Finance charges are charges made against a customer account for non-payment of an amount due. Finance charges are new charges made against the customer's account because he did not make his payments according to the terms established for him.

FOB: FOB stands for "free on board" or "freight on board." The FOB point determines when the title to a product changes hands; that is, it determines at what point the buyer assumes ownership of a product. FOB sometimes—but does not necessarily—affects who pays the freight charges for shipping a product. In some businesses the seller pays freight up to the FOB point and the buyer pays from the FOB point. Similarly, in some businesses the FOB point determines who pays insurance on the shipment.

Form: A data-entry form is displayed on the screen and is the template into which information is entered. A form may combine information from several different tables, usually lines of information from a "header" table at the top of the form and several rows from a "detail" table at the bottom.

General Ledger: A general ledger is the ledger that includes all the accounts in an accounting system.

General Journal: The general journal is the most basic journal in accounting. A general journal can be used to record daily business transactions affecting any ledger account.

Income Accounts: Income accounts are used to record the sources of revenue. They are also called sales accounts since they categorize types of sales. These accounts are increased by a credit and decreased by a debit.

Income/Deduction/Obligation Codes: Each type of income, deduction, and incurred employer obligation is identified by a unique six-character code. When the income, deduction, or obligation is used in a payroll entry it is referred to by this code. The code provides access to default values and basic information required to calculate the income, deduction, or obligation amount.

Income Statement: The income statement summarizes the change in the "capital" or value of a company over a period of time. This report records how much money came into a business and how much was spent by the business. It is also frequently called the "profit and loss" statement. It totals income and then subtracts the expenses, leaving a net profit or loss.

Item Code: An item code is a unique alphanumeric string identifying a type of inventory item.

Inventory Account: This is the current assets account that represents the value of the goods in stock.

Inventory Adjustment Account: This is the ledger account that balances changes made to the inventory account balance, that do not result from sales, returns, or purchases.

Inventory Control (I/C): This is the system for tracking goods stored for sale to customers, including calculation of costs and prices.

Inventory item: This is a single unit of merchandise from inventory.

Journal: Journals are used to record activity that affects account balances and thereby ledger balances. A journal is also known as a "book of original entry" because it is where a transaction is initially entered. There are many different kinds of journals, each recording a different source of changes to the ledger (for example: Accounts Payable journal, Accounts Receivable journal).

Ledger: A group of related accounts is called a ledger.

Liability Accounts: Liabilities are debts (something that is owed). Liability accounts are increased by a credit and decreased by a debit.

LIFO: "Last-In First-Out" is one of several methods of calculating the cost of inventory items. With the LIFO method those inventory items "last in" (most recently purchased) are considered the "first out" (first to be sold).

Open Items: Open items are the invoices and credit/debit memos that have been posted and contain outstanding balances. These balances represent an amount owed by the customer or due to the customer. A document is considered an open item until its balance is paid or otherwise adjusted to zero.

Open Item Customers: Statements for open item customers show each outstanding invoice. For open item customers, payments are applied to a specific invoice. In contrast, balance forward statements show only the transactions that affect the current period. For balance forward customers, payments are applied to the oldest invoices first.

Order Acknowledgment: An order acknowledgment is a hardcopy version of a sales order. Order acknowledgments may be sent to customers so that they have a record of the sales transaction.

Payable Ledger: A payable ledger is the ledger that includes all the accounts affected by accounts payable transactions—invoices, cash disbursements, and vendor credits and debits.

Payable Document: There are four common types of payable documents: a vendor invoice, a cash disbursement, a vendor credit, and a vendor debit.

Payroll Document: A payroll document is the complete record of a payroll disbursement. This document includes an employee's gross income, deductions, net income, employer obligations, as well as the related accounting data for the document.

Payroll Deduction: A payroll deduction is any amount withheld from an employee's check. For every deduction there is typically an employer liability incurred.

Payroll Income: Payroll income comprises wages, reimbursements, and cash outlays recorded as part of a payroll entry. Payroll income normally is an operating expense.

Payroll Journal: The payroll journal is the journal into which all payroll activity—pay checks, income, deductions, and employer obligations—is recorded. When posted, this activity affects the balance of accounts in the payroll ledger.

Payroll Ledger: A payroll ledger is the ledger that includes all the accounts affected by posted payroll transactions—pay checks, income, withholdings, and incurred obligations.

Payroll Obligation: A payroll obligation is an employer liability resulting from a payroll transaction. For example, when an employer withholds federal taxes from an employee's paycheck, the employer incurs a liability (an obligation) to pay the amount withheld to the federal government.

Posting Sequence Numbers: All processes which "post" entered data into a file for completed documents have reports that feature a posting sequence number. These numbers are used to keep track of reports. Each type of report has its own sequence of posting numbers.

Prepaid Asset: This is an asset that you have paid for, but not yet received.

Profit Center: A "profit center" identifies a division of a company for which profits can be calculated separately. Both sales and expenses for each division are identified by a "sub-account" number.

Example: A Simple Chart of Accounts with Two Profit Centers

Number	Dep Code	Account Description	Type
100000000		CASH IN BANK	ASSET
200000000		ACCOUNTS PAYABLE	LIABILITY
300000000		EQUITY	CAPITAL
400000000	100	PRODUCT SALES	INCOME
400000000	200	PRODUCT SALES	INCOME
450000000	100	SERVICE SALES	INCOME
450000000	200	SERVICE SALES	INCOME
500000000	100	COST OF GOODS	EXPENSE
600000000	100	GENERAL EXPENSE	EXPENSE
400000000	200	PRODUCT SALES	INCOME
500000000	200	COST OF GOODS	EXPENSE
600000000	200	GENERAL EXPENSE	EXPENSE

Purchase Order: A purchase order represents the purchase of merchandise from a vendor.

Purchasing: The purchasing system is one of several *Business* modules. It provides an automated method for tracking purchases, tracking receiving, and projecting cash requirements.

Receivable Documents: There are four common types of receivable documents: a customer invoice, a customer cash receipt, a customer credit, and a customer debit.

Receivable Ledger: A receivable ledger is the ledger that includes all the accounts affected by accounts receivable transactions—invoices, cash receipts, and customer credits and debits.

Receivable Journal: The receivable journal is the journal into which all accounts receivable transactions—invoicing, credits, and debits—are recorded. When posted, these transactions affect the balance of accounts in the receivable ledger.

Row: Information is stored internally in the database in tables that consist of rows and columns. A row is one set of specific information within a table. For example, an account table contains all the information about a single account in an account row. An account table contains as many rows as there are different accounts.

Statement: The customer statement shows the current activity for a given customer. The statement shows outstanding invoices, recent payments, credits, and debits to the customer's account.

Store or Record: Recording or storing data is the process of saving it in the database after it has been added or updated.

Table: A table is where information is stored in a computer. A given table contains only a specific type of information. For example, an account table contains the different sales and expense accounts used by the system.

Transaction: A transaction is any business activity involving the transfer of money, goods, and/or services. In an accounting system, most activity takes the form of a business transaction. Transactions, when entered through a menu option, are referred to as "documents."

Update: Updating a table is the process of modifying rows within the table. Whenever you change a description in the account table, for example, you are updating a row within that table.

Vendor Accounts: Though not an "account" in the general ledger sense, a vendor account is used to summarize what a vendor is owed at a particular point in time. A vendor's account is summarized by an aging statement.

Vendor Activity: Activity refers to any transaction involving a vendor that affects the balance of a vendor or ledger account. A summary of activity shows all transactions affecting those balances over a specified period of time.

Vendor Aging: A vendor aging report lists outstanding vendor invoices categorized by number of days from the vendor invoice date or due date. Vendor aging reports can be setup to "age" in two different ways: an aging report can categorize outstanding vendor invoices, from those currently due to those past due (see the Print Vendor Aging menu option in the Accounts Payable system). In this case, the aging categories reflect ever more serious levels of overdue payment.

Secondly, an aging report can categorize outstanding vendor invoices, from those currently due to those that will be due in the future (see the Print Vendor Cash Requirement menu option in the Accounts Payable system). This report is a projection of cash requirements. In this case, the aging categories reflect amounts due farther in the future.

Vendor Balance: The vendor balance is the amount owed to or owed by a vendor. If you owe a vendor money, the vendor's account has a credit balance. If the vendor owes you money, the vendor's account has a debit balance. A vendor's balance is the sum of all open items pertaining to that vendor.

Vendor Terms: Vendor "terms" are the conditions under which the vendor expects payment from you. Vendor terms typically include the period of time within which you expect to pay that vendor's invoices, any discounts allowed for early payment, and the time frame within which such discounts are allowed.

Index

A

B

C

D

E

F

G

H

I

J

L

M

N

O

P

R

S

T

U

V

W-X

Y-Z