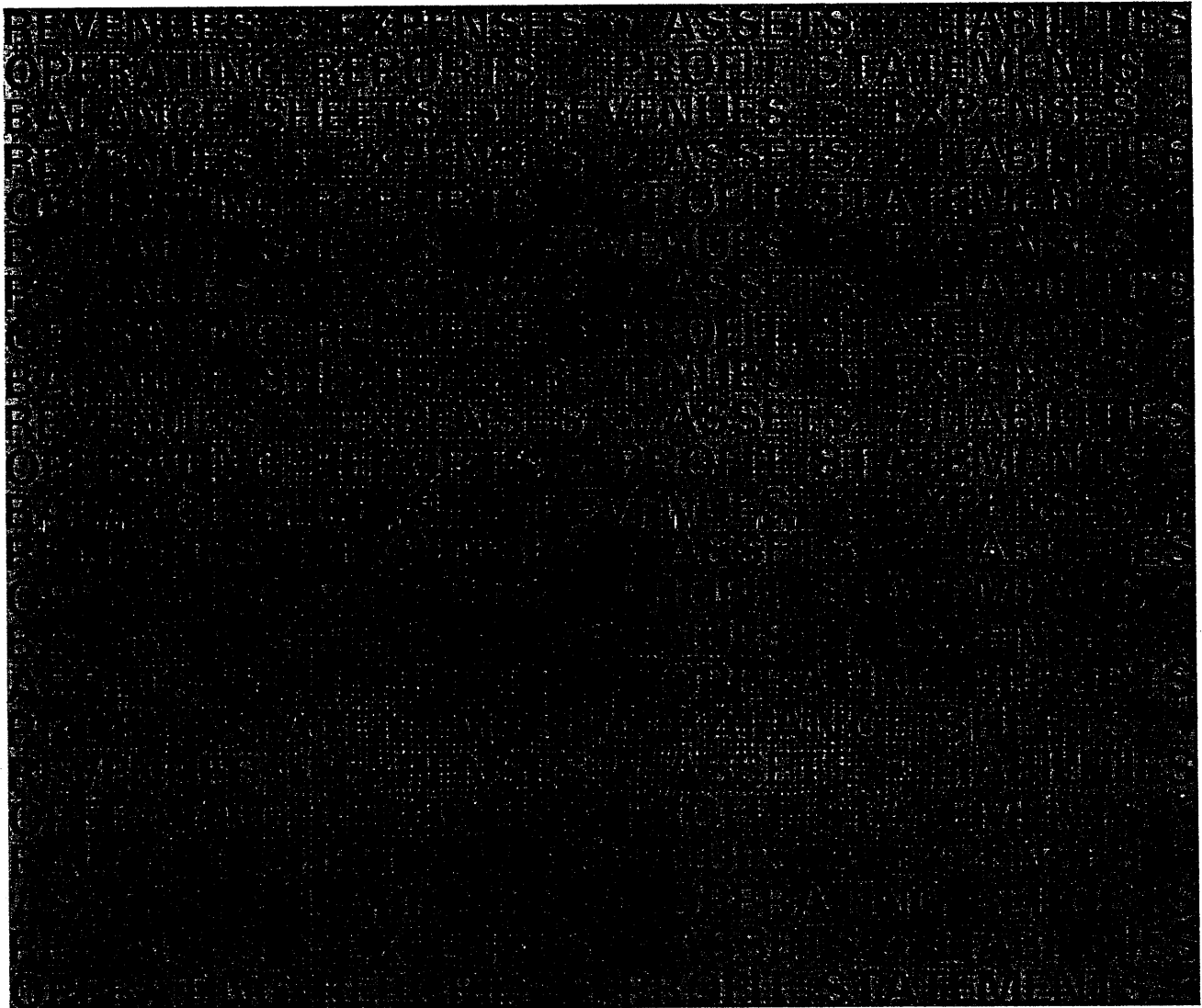


General Ledger Accounting

and Related Financial Statements



with **Burroughs** L 5000 Magnetic Record Computer

APPLICATION SERIES

Magnetic Memory Unit Record

A fast, comprehensive, up-to-the-minute general ledger

The Magnetic Memory Unit Record is aligned automatically to the proper posting line. All pertinent balance and statistical data is introduced into the computer memory during alignment. The date of last activity is compared automatically with the current date. Month balances are closed out at the beginning of each month, year-to-date balances closed out at the beginning of each year.

GENERAL LEDGER											
ACCOUNT TITLE:		DELIVERY EXPENSE					ACCOUNT NO: 632.01				
INC/EXP.	ASSET/LIAB.	DR. BAL.	CR. BAL.	PRINT BAL.	MINOR	INTER.	MAJOR	FINAL	GRAND		
X		X		X							
DATE	REFERENCE	DEBIT	CREDIT	BALANCES							
				CURRENT MONTH	YEAR-TO-DATE						
JUL 10,7-	1,398 ACME TRANSFER	47.60		.00	1,480.00						
JUL 31,7-	1,422 JONES TRUCKING	52.00		4760	1,527.60						
AUG 10,7-	1,503 ACME TRANSFER	152.23		9960	1,579.60						
AUG 10,7-	CM 17 SMITH FREIGHT		124.00	2823	1,607.83						
SEP 10,7-	1,629 ACME TRANSFER	141.25		40477	2,012.60						
SEP 10,7-	1,640 SMITH FREIGHT	263.52									

GENERAL LEDGER											
ACCOUNT TITLE:		SALES TAXES PAYABLE					ACCOUNT NO: 233.00				
INC/EXP.	ASSET/LIAB.	DR. BAL.	CR. BAL.	PRINT BAL.	MINOR	INTER.	MAJOR	FINAL	GRAND		
	X		X	X							
DATE	REFERENCE	DEBIT	CREDIT	BALANCES							
				CURRENT MONTH	YEAR-TO-DATE						
JUL 10,7-	1,403 CITY OF BURROUGHSVILLE	2,137.00		.00	5237.00						
JUL 10,7-	1,404 STATE OF MICHIGAN	3,100.00		5237.00	.00						
JUL 31,7-	SJ 15		6,243.00	1,006.00	6,243.00						
AUG 10,7-	1,541 CITY OF BURROUGHSVILLE	2,543.00		6243.00	.00						
AUG 10,7-	1,542 STATE OF MICHIGAN	3,700.00		368.00	5,875.00						
AUG 31,7-	SJ 24		5,875.00	5875.00	.00						
SEP 10,7-	1,656 CITY OF BURROUGHSVILLE	2,236.00		1,275.00	.00						
SEP 10,7-	1,657 STATE OF MICHIGAN	3,639.00			.00						
SEP 30,7-	SJ 41		4,600.00		4,600.00						

Detailed debit and credit postings are made quickly and easily, with full alphabetic description of every possible entry.

When posting is completed, zero balance proof of total debits and total credits entered is obtained automatically to guarantee posting accuracy.

DR	27,235.45
CR	27,235.45
PROOF	.00

THE FOLLOWING DATA IS AUTOMATICALLY READ INTO THE L 5000 MEMORY FROM THE MAGNETIC MEMORY UNIT RECORD:

- Account Name • Account Number • Type of Account (P&L or Balance Sheet) • Normal Balance Sign (Debit or Credit) • Month and Year-of>Last Activity • Current Month Balance • Year-to-Date Balance.

Burroughs L 5000 is a MINI-COMPUTER that brings the benefits of Magnetic Memory Records to your General Ledger accounting and Financial Reporting. The combination of computer and Magnetic Memory Records provides improved general ledger accounting control and information for timely and detailed financial reporting.

Consider These Benefits:

DATA STORED IN TWO FORMS—printed and electronically stored on the Magnetic Memory Unit Record.

CURRENT AND HISTORICAL DATA INSTANTLY AVAILABLE—in printed form to answer management inquiries about status of operating expense and production cost accounts.

INCREASED POSTING PRODUCTIVITY—by automatic alignment and balance pickups from the Magnetic Unit Memory Record. After posting, record is coded and ejected automatically.

PLUS . . . your reports are produced in the format you desire . . . and they are completed, including percentages, as soon as the last postings for the month's activity have been recorded. They are always CURRENT and INSTANTLY AVAILABLE.

THE L 5000 OFFERS THE BEST OF TWO WORLDS . . .

- A productive ledger posting operation.
- A modern management information system.

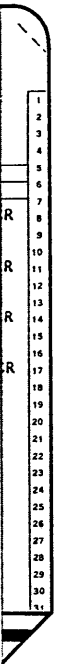
Balance Sheet

BALANCE SHEET STATEMENT
SEPTEMBER 197-

ACCOUNT NAME	YEAR-TO-DATE DETAIL	BALANCE
CASH ON HAND		500.00
CASH IN BANK		8,500.00
ACCOUNTS RECEIVABLE	30,000.00	
RESERVE FOR BAD DEBTS	1,840.00-	28,160.00
INVENTORIES		
FINISHED GOODS	34,000.00	
GOODS IN PROCESS	20,000.00	
RAW MATERIAL	36,850.00	
TOTAL INVENTORIES		90,850.00
TOTAL CURRENT ASSETS		128,010.00
OFFICE EQUIPMENT	16,018.93	
RESERVE	6,118.93-	9,900.00
DELIVERY EQUIPMENT	12,062.50	
RESERVE	4,462.50-	7,600.00
EQUIPMENT	120,000.00	
RESERVE	46,000.00-	74,000.00
BUILDINGS	80,000.00	
RESERVE	16,000.00-	64,000.00
LAND		40,000.00
TOTAL FIXED ASSETS		195,500.00
FACTORY SUPPLIES		3,000.00
SHIPPING SUPPLIES		1,680.00
OFFICE SUPPLIES		1,000.00
PREPAID INSURANCE		1,200.00
TOTAL DEFERRED CHARGES		6,880.00
PATENTS		16,000.00
TOTAL ASSETS		346,390.00
LIABILITIES-NET WORTH		
ACCOUNTS PAYABLE		44,369.00
WAGES PAYABLE		631.00
INTEREST PAYABLE		1,630.00
INCOME TAX PAYABLE		1,400.00
SALES TAX PAYABLE		4,600.00
TOTAL CURRENT LIABILITIES		52,630.00
MORTGAGE BOND PAYABLE		80,000.00
TOTAL LIABILITIES		132,630.00
CAPITAL ACCOUNTS		
COMMON STOCK	113,760.00	
SURPLUS	100,000.00	
TOTAL CAPITAL		213,760.00
TOTAL LIABILITIES-CAPITAL		346,390.00

The balance sheet is prepared automatically in either a random access processing mode or an automatic serial processing mode using the Magnetic Memory Record Reader.

The format of the report can be customized to your particular balance sheet account structure.



Profit and Loss Statement

Always current and instantly available

PROFIT AND LOSS STATEMENT SEPTEMBER 197-

MONTH BALANCE	PER CENT	ACCOUNT NAME	PER CENT	YEAR TO DATE BALANCE
35,070.02	49.69	SALES GROUP I	33.95	130,040.04
20,077.00	28.45	SALES GROUP II	18.31	70,120.00
15,430.80	21.86	SALES GROUP III	47.74	182,881.20
70,577.82	100.00	TOTAL SALES	100.00	383,041.24
51,944.11	73.60	COST OF SALES	74.88	286,806.90
18,633.71	26.40	GROSS MARGIN	25.12	96,234.34
3,610.65	5.12	SALARIES, SALES	4.58	17,544.60
3,036.60	4.30	SALARIES, OFFICE	3.96	15,180.00
1,810.00	2.56	SALARIES, OTHER	2.42	9,255.30
1,465.40	2.08	COMMISSION	1.73	6,612.54
9,922.65	14.06	TOTAL SALARIES EXPENSE	12.69	48,592.44
325.00	.46	ADVERTISING	.35	1,334.30
50.30	.07	AUTO EXPENSE	.06	244.60
110.05	.16	OFFICE EXPENSE	.11	419.90
87.60	.12	POSTAGE EXPENSE	.12	450.70
220.00	.31	FREIGHT EXPENSE	.21	803.00
110.50	.16	TRAVEL-ENTERTAINMENT EXPENSE	.16	622.50
76.50	.11	OTHER SUPPLIES EXPENSE	.10	366.07
404.77	.57	DELIVERY EXPENSE	.53	2,012.60
98.05	.14	TEL-TEL EXPENSE	.10	377.80
100.00	.14	LEGAL EXPENSE	.05	200.00
12.50	.02	DUES AND PUBL EXPENSE	.02	72.25
.00	.00	BAD DEBT EXPENSE	.08	305.00
65.10	.09	MISC EXPENSE	.06	233.06
1,660.37	2.35	TOTAL SEMI-FIXED EXPENSES	1.94	7,441.78
1,480.00	2.10	RENT EXPENSE	1.11	4,250.00
133.69	.19	AMORT LEASEHOLD IMPROVEMENTS	.11	438.15
510.65	.72	MAINTENANCE-BUILDINGS	.73	2,799.80
1,265.02	1.79	MAINTENANCE-EQUIPMENT	1.33	5,100.05
305.60	.43	UTILITIES EXPENSE	.38	1,454.40
410.00	.58	INSURANCE EXPENSE	.42	1,620.05
397.50	.56	TAXES-PAYROLL	.52	1,975.35
754.66	1.07	TAXES-PROPERTY	.93	3,561.62
430.00	.61	DEPRECIATION-BUILDINGS	.45	1,720.00
1,000.00	1.42	DEPRECIATION-EQUIPMENT	.57	2,200.00
300.00	.43	DEPR-DELIVERY EQUIPMENT	.19	725.12
200.00	.28	DEPR-OFFICE EQUIPMENT	.21	810.15
7,187.12	10.18	TOTAL FIXED EXPENSE	6.96	26,654.69
136.43-	.19-	GROSS PROFIT	3.54	13,545.43
1,655.80	2.35	CASH DISCOUNT EARNED	1.89	7,233.54
714.66	1.01	INTEREST EARNED	.86	3,310.00
535.02	.76	BAD DEBTS RECOVERED	.52	2,004.19
103.50	.15	SALE OF SCRAP	.12	450.88
55.75	.08	OTHER INCOME	.08	325.10
52.88	.07	CASH OVER	.04	134.65
3,117.61	4.42	TOTAL OTHER INCOME	3.51	13,458.36
1,050.33	1.49	CASH DISCOUNT ALLOWED	1.49	5,726.10
876.11	1.24	INTEREST PAID	.88	3,365.28
87.50	.12	OTHER DEDUCTIONS	.08	320.00
55.80	.08	CASH SHORT	.06	220.70
2,069.74	2.93	TOTAL DEDUCTED FROM INCOME	2.51	9,632.08
1,047.87	1.48	NET INCOME ADJUSTMENT	1.00	3,826.28
911.44	1.29	NET PROFIT OR LOSS	4.54	17,371.71

At the close of each accounting period, a trial balance is run automatically.

After trial balancing, the L 5000 will produce a profit and loss statement in either a semi-automatic random access mode, or serial process mode using the Burroughs Magnetic Memory Record Reader.

Both the current month and the year-to-date activities are shown for easy comparison. Percentages shown represent each account's relationship to the total sales for the period. Monthly and annual profit figures are generated by the L 5000.

The format of the report can be customized to your individual account structure to show appropriate levels of income and expense account classifications. Up to five levels of totals are available in the program.

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THE L 5000 OFFERS THE BEST OF TWO WORLDS . . .

- A productive ledger posting operation.
- A modern management information system.

Businesses that now use a large computer will appreciate the L 5000's ability to relieve their computer of general ledger accounting and, at the same time, provide more complete and descriptive historical data.

The smaller business can receive the benefits of general ledger accounting on the L 5000, and, in addition, utilize the L 5000 on a wide range of other accounting applications.

The following chart illustrates several familiar applications, some of the typical data stored on Magnetic Memory Records for each application, and some typical reports that can be produced from this data. These accounting jobs are available as Standard Application Software from Burroughs Program Library.

Standard Applications	Magnetic Memory Record Data*	Typical Management Reports
INVOICING/ACCOUNTS RECEIVABLE LEDGER UPDATING	SALESMAN NUMBER PRODUCT CATEGORY/GROUP NUMBER CUSTOMER NUMBER AND NAME STATE/COUNTY CODES COST DATA CURRENT AND PAST DUE DOLLAR BALANCES CREDIT LIMIT DATA ADDRESS DATA	SALES BY SALESMAN SALES BY PRODUCT GROUPS SALES BY CUSTOMER SALES BY GEOGRAPHIC REGION (COST DATA MAY PROVIDE GROSS MARGIN ANALYSIS ON ANY OF ABOVE REPORTS) AGED ACCOUNTS RECEIVABLE REPORT DAILY CREDIT MANAGEMENT EXCEPTION REPORTS CUSTOMER MAILING LABELS
INVENTORY LEDGER UPDATING	PRODUCT SALES—UNITS AND DOLLARS MINIMUM REORDER POINT CURRENT ON HAND BALANCES	DETAILED PRODUCT SALES REPORTING DAILY PRODUCT REORDER REPORT STOCK STATUS REPORTS
ACCOUNTS PAYABLE	AMOUNTS OWED BY DUE DATE PURCHASES TO DATE	CASH REQUIREMENTS FORECAST AGED PAST DUE INVOICE REPORT VENDOR PURCHASE ANALYSIS REPORT
PAYROLL	NAME EMPLOYEE IDENTIFICATION NUMBERS PAY RATES AND TAX DATA BOND, UNION, MEDICAL, PENSION, UF DATA TAXES TO DATE	UNION DUES REPORT 941a/W-2 PAYROLL REPORTS DEPARTMENTAL LABOR ANALYSIS BOND DEDUCTION ANALYSIS PENSION REPORTS UNITED FUND DEDUCTION REPORTS

*ONLY A PART OF THE AVAILABLE DATA IS LISTED.

