

INSTALLATION AND OPERATING INSTRUCTIONS FOR THE **wilmer** "FOLDING BOARD SERIES" COMBINATION CASH DISBURSEMENT/PAYROLL SYSTEM

* **IMPORTANT** *

RETAIN THESE INSTRUCTIONS FOR REFERENCE AND TRAINING PERSONNEL

Thank you for purchasing the **wilmer** "FOLDING BOARD SERIES" Combination Cash Disbursement/Payroll System! We feel you will benefit from your new system. By following these instructions you will find yourself saving significant time in your disbursement/payroll preparation. You will be presenting a professional color-coded, double entry, set of records to your accountant for review. We do advise that you consult your accountant prior to any change in accounting procedures.

COMBINATION CASH DISBURSEMENTS AND PAYROLL JOURNAL										DISTRIBUTION OF EXPENSES									
										MONTH OF <i>February</i> 19 <i>XX</i> SHEET NO. <i>1</i> OF <i>1</i> SHEETS									
DATE OF RECORD ENTRIES	PAY TO THE ORDER OF	CHECK NUMBER	DESCRIPTION OF DEDUCTIONS				CHECK AMOUNT	LINE NO.	DEPOSITS	BALANCE	SALARIES OFFICERS	SALARIES OFFICE	SALARIES SELLING	TRAVEL HELP	INVENTORY	FREIGHT	AUTO TRUCK	UTILITIES	
			UNEMP. EMPLOYERS	F.I.C.A. FED. WITH. TAX	STATE TAX	CITY TAX	INS.		AMOUNT	DATE									
TOTALS TRANSFERRED FROM PREVIOUS SHEET																			
WILMER SERVICE LINE 700 E. CONTINENTAL AVE. • (208) 888-2833 ANYWHERE, U.S.A. 00000																			
NAME: <i>Barbara Davis</i> S.S. # <i>702-19-3921</i> M <i>2</i> ADDRESS: <i>803 S. Douglas St.</i> PHONE NUMBER: <i>837-7410</i> DATE STARTED: <i>11-22-XX</i> CITY: <i>Anywhere</i> STATE: <i>U.S.A.</i> ZIP: <i>00000</i>																			
EMPLOYEE NAME: <i>Barbara Davis</i> CHECK NO. <i>626</i> AMOUNT <i>210.00</i> DEDUCTIONS: <i>12.34</i> <i>25.80</i> <i>2.10</i> <i>2.10</i> <i>3.00</i> TOTAL <i>164.66</i>																			
EMPLOYEE NAME: <i>Barbara Davis</i> CHECK NO. <i>639</i> AMOUNT <i>210.00</i> DEDUCTIONS: <i>12.34</i> <i>25.80</i> <i>2.10</i> <i>2.10</i> <i>3.00</i> TOTAL <i>164.66</i>																			
VOID WILMER SERVICE LINE 701																			
PAY TO THE ORDER OF: <i>Barbara Davis</i> CHECK NO. <i>701</i> AMOUNT <i>164.66</i>																			
TOTALS FOR QUARTER:										TOTALS FOR QUARTER:									
TOTALS FOR YEAR:										TOTALS FOR YEAR:									
EMPLOYEE COMPENSATION RECORD										EMPLOYEE COMPENSATION RECORD									

INTRODUCTION

These instructions will involve the use of the following forms and equipment. A good working knowledge of their use is essential to the smooth operation of the system.

FORMS

WDPC-1-S Single Checks

EQUIPMENT

WDPC-1-D Duplicate Checks
Cash Disbursement/Payroll Check

CDPJ-20-FB Combination Cash
Disbursement and Payroll Journal

CRDP-1-NC Employee Compensation Record

RL-APCDS Double Window Envelopes
for Checks

I. INSTALLATION INSTRUCTIONS

A new combination cash disbursement/payroll system can be installed at any time of the year. Since there are substantial time savings from the proper use of your new one-write combination

cash disbursement/payroll system, there is no need to postpone a new system installation for the beginning of a quarter, semi-annual, or annual period.

II. HEAD UP COMPENSATION RECORDS FOR EACH EMPLOYEE INCLUDING (SEE ILLUSTRATION 1)

- A. Name and address
- B. Other employee information
- C. Column headings

Head up the Combination Cash Disbursement and Payroll Journal with column headings in the same sequence as the compensation records.

ILLUSTRATION 1 Head up Compensation Records

If the system is being installed at the first of the year, you are now ready to proceed to "Operating the System."

If the system is installed during the year, bring forward all quarterly totals from your previous compensation records and post them to the individual compensation records. If the installation is made during a given quarter, total all columns for the current quarter and post the totals to the number that corresponds with the week of the quarter of the last pay period.

In order to prove that all totals were correctly brought forward, first run a year to date tape, by column, on your previous compensation records. Second, run year to date tapes from your new compensation records. The two Figures, **by column**, must agree.

You are now ready to proceed to "Operating the System."

OPERATING THE SYSTEM

III. HOW TO PROPERLY LOAD THE FOLDING PEGBOARD (SEE ILLUSTRATION 2)

1. With the Folding Pegboard in an open position, and the pegs at the left side, place the second hole at the top of the journal over the first peg at the top of the pegboard.
2. Head-up columns on the Payroll Distribution (right) side of the Journal with the payroll distributions you require. See (A).
3. You may also enter account numbers at the bottom of each appropriate column in accordance with your Accountant's recommended chart of accounts. See (B).
4. Position the first bank of twenty-five duplicate checks over the pegs on the journal such that the carbon stripe on the back of first (top) check aligns with the first available writing line on the journal. (Only one check is shown positioned on the journal for ease in viewing.) See (C).

COMBINATION CASH DISBURSEMENTS AND PAYROLL JOURNAL

MONTH OF *February* 19 *XX* SHEET NO. *1* OF *1* SHEETS

LINE NO.	DATE OR PERIOD ENDING	PAID TO THE ORDER OF	CHECK NUMBER	DESCRIPTION OR DEDUCTIONS							CHECK AMOUNT	LINE NO.	MEMO BANK BALANCE		SALARIES OFFICERS	SALARIES OFFICE	SALARIES SELLING	TEMP HELP	INVENTORY	FREIGHT	AUTO TRUCK	UTILITIES	LINE NO.											
				GROSS EARNINGS	F.I.C.A.	FED WITH	STATE TAX	CITY TAX	INS.	DEPOSITS			BALANCE																					
				AMOUNT	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT			DATE																					
TOTALS TRANSFERRED FROM PREVIOUS SHEET →												1736.08								26.75														
1	2/1/XX	Swift Carrier	675							26.75	✓											1												
2	2/1/XX	Anywhere Power & Light	676							122.55	✓											2												
3	2/1/XX	Army Sea Company	677							200.00	✓											3												
4	2/1/XX	Acme Supply	678							350.63	✓											4												
40	2/1/XX	Babe Smith	679	375.00	22.00	59.50	3.75	3.75	3.00	283.00	✓	1000.00	2/12		315.00							5												
40	2/1/XX	Bill Anderson	680	285.00	16.73	37.70	2.85	2.85	3.00	221.97	✓											6												
40	2/1/XX	Ron Kruman	681	175.00	10.30	18.20	1.75	1.75	3.00	140.00	✓											7												
WILMER SERVICE LINE 700 E. CONTINENTAL AVE. • (208) 886-2833 ANYWHERE, U.S.A. 00000												701																						
VOID																																		
WILMER SERVICE LINE VOID																																		
TRANSFER THESE TOTALS TO THE TOP OF NEXT SHEET →												2497.93	105.07	222.70	17.88	17.88	24.00		2090.40															
TRANSFER THESE TOTALS TO THE TOP OF NEXT SHEET →												660.00	330.00	603.00	195.00	350.63	26.75	200.00	122.55															
PROVING PROCEDURES THE TOTAL AMOUNT(S) OF COLUMNS 2 THRU 8 MUST EQUAL THE TOTAL AMOUNT(S) DISTRIBUTED TO COLUMNS 9 THRU 16																																		

ILLUSTRATION 2 Loading The Folding Pegboard

IV. ABOUT YOUR NEW CHECKS

- The check(s) used in this system are unique in design in that they allow you to write the check and enter the same data on the journal with one writing. To accomplish this, the center of the check (referred to as posting line) has been designed to register with the columns on the journal. The special carbon wax stripe on the back of the check (and the duplicate copy) transfers the data onto the journal as a carbon image. A carbon spot has been provided behind the remittance advice box, at the top, on duplicate checks. To transfer payment of invoice(s), date(s) and the amount(s) to the duplicate copy for reference. It might be noted that only the carbon wax stripe behind the posting line transfers data to the journal, thus allowing the written amount in words, address, city, state, zip and signature lines to be completed while the check is still on the journal.
- Positioning the Checks on the Pegboard**
To correctly position a bank of 25 shingled checks on the pegs over the journal, merely align the fourth peg hole from the top of the bank of checks with the first peg on the Folding Pegboard. Since the last check in the bank is fully visible, spot check to make sure the center posting line area is in alignment with line number 25 at the right of the journal, if so depress the bank over the pegs and you're ready to write your first check.

V. PREPARING PAYROLL—(SEE ILLUSTRATION 3)

1. Take all compensation records and arrange them for payment.
2. Calculate the total hours from the employee time records.
3. Slide the first compensation record beneath the check over the journal and butt it against the pegs. Align the last payroll entry on the compensation record immediately above the carbon stripe on the check. See (A).
4. From the time card, record the date or period ending, employees name, and check number. See (B). Then turn the top check (of the duplicate checks) to the left, and add gross earnings and deduction amounts in the proper spaces. Subtract all deductions from gross earnings to arrive at net amount. Flip the top check (of the duplicate checks) back to the right, and write in net amount.
5. Distribute the employee's "Gross Earnings" amount(s) to the proper distribution column(s) to the right. See (C).
6. Turn the completed check to the left. Remove the compensation record and turn it face down and away from the work area.
7. Repeat Steps 1 thru 6, for all employees to be paid.

PROVING THE JOURNAL FOR THE PAY PERIOD

- A. Before the checks are written, the combination cash disbursement/payroll journal must be proved to insure that net pay for the period is accurate. The journal is proved by following the proving procedures. The "Payroll Gross Earnings" column must equal the sum of columns 2 thru 8. This proving procedure should be done with figures from the current pay period only.
- B. After the journal has been proved and is in balance, prepare the check for each individual. A tape should be run on **both** amounts that have been written on the check to insure that checks were written for the correct amounts.

COMBINATION CASH DISBURSEMENTS AND PAYROLL JOURNAL

MONTH OF February 19 XX SHEET NO. 1 OF 1 SHEETS

LINE NO.	MEMO BANK BALANCE		SALARIES OFFICERS	SALARIES OFFICE	SALARIES SELLING	TRAP HELP	INVENTORY	FREIGHT	AUTO TRUCK	UTILITIES	LUM.
	DEPOSITS	BALANCE									
	AMOUNT	DATE									
								26 75		122 55	
1											
2									200 00		
3							350 43				
4											
5	1000 00	2/12	375 00								
6			285 00								
7											
8					175 00						
9					218 00						
10					210 00						
11							195 00				
12											
13					210 00						
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
			660 00	330 00	403 00	195 00	350 43	26 75	200 00	122 55	
			OR 713	OR 715	OR 716	OR 717	OR 140	OR 752	OR 725	OR 795	OR
			9	10	11	12	13	14	15	16	17

EMPLOYEE COMPENSATION RECORD

NAME: Barbara Davis S.S. # 702-18-3821 M F M 2

ADDRESS: 803 S. Douglas St. PHONE NUMBER: 837-7410 DATE STARTED: 11-26-66 DATE LEFT:

CITY: Anytown STATE: U.S.A. ZIP: 00000

EMPLOYEE NAME: Barbara Davis CHECK NUMBER: 626 GROSS EARNINGS: 210.00 F.I.C.A. WITH: 12.34 STATE TAX: 25.80 CITY TAX: 2.10 INS: 3.00 NET AMOUNT: 164.66

WILMER SERVICE LINE
700 E. CONTINENTAL AVE. • (208) 686-2833
ANYWHERE, U.S.A. 00000

DATE: X/X/XX TO THE ORDER OF: Barbara Davis CHECK NUMBER: 701 DESCRIPTION: WILMER SERVICE LINE AMOUNT: 164 66

VOID

NOTE: ON SINGLE CHECKS THE PAYROLL INFORMATION IS INCLUDED ON THE FACE.

ILLUSTRATION 3 Preparing Payroll

NOTE: ON SINGLE CHECKS THE PAYROLL INFORMATION IS INCLUDED ON THE FACE.

VI. WRITING A DISBURSEMENT CHECK (SEE ILLUSTRATION 4)

1. Fold to the left all checks but the first (lowest check number)
2. Enter the date, payee, check number, and check amount on the check. (See A)
3. Enter the payee's address if the check is to be mailed. (See B)
4. Enter the gross amount of the check under the appropriate Expense Distribution heading(s) on the journal. (See C)
5. Enter invoice number(s) and/or other pertinent information concerning the disbursement in the Remittance Advice block if desired. (See D)
6. Remove the check from the Folding Pegboard by tearing along the perforation at the left edge.
7. Write the amount of the check in words or use a check protector. (See E)
8. Insert the check, if to be mailed, in double window envelope and mail.

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DATE OR PERIOD ENDING		PAID TO THE ORDER OF	CHECK NUMBER	DESCRIPTION OR DEDUCTIONS						CHECK AMOUNT	MEMO BANK BALANCE	MONTH OF <i>February</i> 19 <i>XX</i> SHEET NO. <i>1</i> OF <i>1</i> SHEETS																							
				GROSS EARNINGS	FICA	FED WITH	STATE TAX	CITY TAX	INS		DEPOSITS	SALARIES OFFICERS	SALARIES OFFICE	SALARIES SELLING	TEMP HELP	INVENTORY	FREIGHT	AUTO TRUCK	UTILITIES																
TOTALS TRANSFERRED FROM PREVIOUS SHEET										1736 08																									
1	2/1/XX	Swift Carrier	675							26 75								26 75																	
2	2/1/XX	Anytime Power Light	676							122 55										200 00															
3	2/1/XX	Comp Usa Company	677							200 00																									
4	2/1/XX	Same Supply	678							350 63							350 63																		
40	2/1/XX	Dale Smith	679	375 00	22 00	59 50	3 75	3 75	3 00	283 00	1000 00	2/12	375 00																						
40	2/1/XX	Bill Anderson	680	285 00	16 73	37 70	2 85	2 85	3 00	221 87			285 00																						
40	2/1/XX	Ron Kimm	681	175 00	10 30	18 20	1 75	1 75	3 00	140 00																									
<div style="border: 1px solid black; padding: 5px;"> <p>WILMER SERVICE LINE 700 E. CONTINENTAL AVE. • (206) 896-2633 ANYWHERE, U.S.A. 00000</p> <p>MEMO BANK BALANCE 701 12-3678 1234 DOLLARS</p> <p>PAY TO THE ORDER OF: <i>WILMER SERVICE LINE</i></p> <p>DATE: <i>2/1/XX</i></p> <p>CHECK NUMBER: <i>679</i></p> <p>CHECK AMOUNT: <i>375 00</i></p> <p>VOID</p> <p>*000704* 1234567890 1234567890</p> </div>																																			
TRANSFER THESE TOTALS TO THE TOP OF NEXT SHEET											2487 93	105 07	222 70	17 88	17 88	24 00	2090 40	660 00	390 00	603 00	195 00	350 63	26 75	200 00	122 55										
PROVING PROCEDURES																																			
THE TOTAL AMOUNT(S) OF COLUMN(S) 2 THRU 8 MUST EQUAL																																			
THE TOTAL AMOUNT(S) DISTRIBUTED TO COLUMN(S) 9 THRU 28																																			

ILLUSTRATION 4 Writing A Check

RECORDING A BANK DEPOSIT

Under the "Memo Bank Balance" column on the journal, enter the amount of the deposit in the upper (buff) half of the line. It is not necessary to use a separate line on the journal to record the deposits.

MAINTAINING A BANK BALANCE

A running bank balance total may be kept if desired under the "Memo Bank Balance" column. To arrive at the new bank balance, take the previous balance less the check amount and enter the figure on the lower (blue) half of the line. In the case of a deposit, **add** the deposit amount to the previous balance to arrive at the new balance.

RECORDING A BANK SERVICE CHARGE

1. Remove the bank of checks from the Folding Pegboard.
2. Enter directly on the journal the date, "Service Charge" in the "Pay To The Order Of" column and the amount of the service charge in the "Net Check Amount" column.
3. Be sure to reduce the bank balance and distribute the amount to the appropriate expense column.
4. Replace the bank of checks in the Folding Pegboard so that the first check aligns with the next available writing line of the journal.

PROVING THE JOURNAL

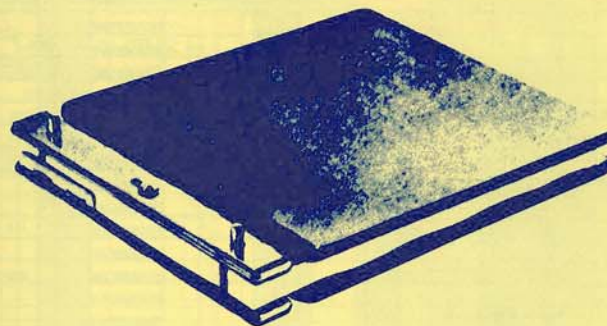
To prove the journal, follow the proving procedure at the bottom of the journal: The sum of Columns 2 thru 8 equals the total of columns 9 thru 28.

OPTIONAL FORMS AND EQUIPMENT . . .

CDPJ-29-FB DOUBLE FOLD CASH DISBURSEMENT AND PAYROLL JOURNAL

THIS **DOUBLE FOLD JOURNAL** FEATURES 20 DISTRIBUTION COLUMNS ON THE FACE AND 21 PLUS 1 MISCELLANEOUS ON THE REVERSE SIDE.

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