

ACCOUNTS RECEIVABLE SYSTEM ARR/ARS

INSTALLATION AND OPERATING INSTRUCTIONS

*Keep these instructions for reference and training new personnel.

STARTA-SYSTEM® CONTENTS

- 25 Sales and Cash Received Journals
- 50 Accounts Receivable Ledgers
- 200 Double Window Envelopes
- 100 Deposit Slips
- 300
- 625 or 1250 Statements
- 1 Folding Pegboard
- Receipts (Optional)

HOW TO BEGIN

1. Check your order. Verify the imprint information is correct on your statements.
2. Place the folding pegboard on your desk so clamp is at the left. The pegboard will open to the right.
3. Place one journal on the pegboard. The highlighted peghole on the journal should be

placed on the first peg of the Pegboard.

PREPARING THE JOURNAL:

1. Enter the Month and Sheet Number in the spaces provided at the top of the journal. (See A of illustration 1)
2. In the heading area at the top of the journal, enter the expense categories used most often. (See B of illustration 1)
3. Enter the account number for each expense category. (See C of illustration 1)

PREPARING THE LEDGER CARDS AND STATEMENTS:

1. Type or write the Name, Address, City and State on the customer's statement. Repeat this step on the ledger card. (See D of illustration 1)
2. Carry balances forward to the Balance column of the new statement. (See E of illustration 1)

The illustration shows a journal page and a ledger card side-by-side. The journal page is titled 'DRAFT ACCOUNT RECEIVABLE JOURNAL' and includes fields for 'STATEMENT' (customer information), 'DISTRIBUTION OF SALES' (sales tax and department codes), and a transaction table. The ledger card is titled 'ACCOUNTS RECEIVABLE LEDGER' and has sections for 'STATEMENT' (customer info), 'DISTRIBUTION OF SALES', and 'TRANSACTIONS'. Arrows point from numbered callouts to specific fields on both documents.

A. Enter Month and Sheet Number

B. Enter Sales Categories

C. Enter Account Number for Expense Categories

D. Type or write customer information on Statement and Ledger Card

E. Carry Balance Forward to Balance Column on Statement

ILLUSTRATION #1

RECORDING SALES:

* If you use separate journals, use the Sales Journal to record Invoices.

1. Select the customer's ledger card and statement for the first sales slip or invoice to be posted.
2. Place the customer statement on the pegboard. Be sure the first writing line of the statement aligns with the first writing line of the journal.
3. Slide the ledger card under the statement until it rests against the pegs. The first writing line of the ledger must align with the first writing line of the journal and statement.
4. From the sales slip or invoice, enter on the statement the Date, Reference Number, and Description (i.e. Invoice Number). Enter the Amount of the invoice in the Charge column. Extend the new balance to the Balance column on the statement. (See A of illustration 2)

* NOTE: The Reference Number indicates the type of journal and the page and line number where the transaction is posted. Therefore S/R-1-8 indicates a combination Sales and Cash Receipts Journal, page 1, line 8.

5. The previous figure in the Balance column on the statement should be entered on the ledger card in the Previous Balance column for the current posting. If the customer did not have a previous balance, enter zero in this column. (See B of illustration 2)
6. Copy the customer's name from the statement or ledger card to the Customer Name column on the journal. (See C of illustration 2)
7. Distribute the invoice amount to the appropriate Sales Distribution column(s). (See D of illustration 2)
8. Remove the ledger card and statement. Place the customer statement in a double window envelope for mailing.
9. Repeat steps 1-8 for each charge slip or invoice.

STATEMENT		DISTRIBUTION OF SALES					
<input type="checkbox"/> SALES <input type="checkbox"/> CASH RECEIVED <input type="checkbox"/> COMBINATION		MONTH OF <u>April</u> 10 - XX SHEET NO. / OF / SHEETS					
PREVIOUS BALANCE	CUSTOMER NAME	LIN. NO.					
MEMO		CASH IN BANK	SALES TAX				
AMOUNT		DEPT. A	DEPT. B				
		DEPT. C	DEPT. D				
		DEPT. E	DEPT. F				
		DEPT. G					
12.60	Mike Smith	1	6.95	106.92			
		2	24.35	374.95			
		3	33.92				
		4	4.21				
		5	12.61	194.00			
		6			69.83		
		7	15.29				
		8	5.27				
		9	2.95				
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		26	PRINTING ENDS HERE				
		27	PREVIOUS BALANCE COLUMN 1 PLUS DEBIT COLUMN 2				
		28	MINUS CREDIT COLUMN 3 SHOULD EQUAL THE BALANCE COLUMN 5				
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RECORDING RETURNS AND CREDITS:

1. For form alignment, follow steps 1-3 under Recording Sales.
2. Enter the amount of the return or credit in the Credit column on the customer statement.
3. The balance on the statement must be reduced by the amount of the credit. If the customer's balance was zero, bracket the figure in the balance column to indicate a credit balance. This figure must also be bracketed in the Distribution column to indicate a negative balance.

RECORDING CASH RECEIPTS:

1. Position the statement and ledger to the next available writing line on the journal.
2. Enter the Date, Reference Number, Description (check number) and amount of the payment in the Credit Column on the statement. (See A of illustration 3)
3. The balance column should reflect the previous balance less the amount of the payment. (See B of illustration 3)
4. The previous figure in the Balance column on the statement should be entered on the ledger in the Previous Balance column for the current posting. (See C of illustration 3)
5. Distribute the cash received amount to the Cash in Bank column. A Deposit Slip may be used in this column to facilitate preparation of the bank deposit slip. (See D of illustration 3)

SALES AND/OR CASH RECEIVED JOURNAL						DISTRIBUTION OF SALES												
						MONTH OF <u>April</u>												
DATE	REFERENCE NUMBER	MEMO / DESCRIPTION	CHARGES (DEBIT)	PAYMENTS (CREDIT)	BALANCE	PREVIOUS BALANCE	CUSTOMER NAME	LINE NO.	CASH IN BANK	SALES TAX	DEPT. A	DEPT. B	DEPT. C	DEPT. D	DEPT. E	DEPT. F	DEPT. G	
TOTALS TRANSFERRED FROM PREVIOUS SHEET *																		
STATEMENT						DISTRIBUTION OF SALES												
<p>WAGNER-TODD & ASSOCIATES, INC. 123 QUALITY DR. PHONE 555-1234 ANYWHERE, U.S.A. 00000</p> <p><i>Mike Smith 405 Lane Street Anywhere, U.S.A. 00000</i></p>						<p>MONTH OF <u>April</u></p> <p>1 6 .95 106 .92</p> <p>2 24 .55 379 .55</p> <p>3 53 .92</p> <p>4 4 .21</p> <p>5 12 .61 194 .00</p> <p>6 15 .29</p> <p>7 5 .27</p> <p>8 2 .95 45 .31</p> <p>9</p> <p>10 86 .29</p> <p>11 100 .00</p> <p>12 69 .04</p> <p>13 250 .46</p> <p>14 174 .26</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p> <p>26</p> <p>27</p> <p>28</p> <p>29</p> <p>30</p> <p>31</p> <p>32</p> <p>33</p> <p>34</p> <p>35</p> <p>36</p> <p>37</p> <p>38</p> <p>39</p> <p>40</p> <p>41</p> <p>42</p> <p>43</p> <p>44</p> <p>45</p> <p>46</p> <p>47</p> <p>48</p> <p>49</p> <p>50</p> <p>51</p> <p>52</p> <p>53</p> <p>54</p> <p>55</p> <p>56</p> <p>57</p> <p>58</p> <p>59</p> <p>60</p> <p>61</p> <p>62</p> <p>63</p> <p>64</p> <p>65</p> <p>66</p> <p>67</p> <p>68</p> <p>69</p> <p>70</p> <p>71</p> <p>72</p> <p>73</p> <p>74</p> 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<p>623</p> <p>624</p> <p>625</p> <p>626</p> <p>627</p> <p>628</p> <p>629</p> <p>630</p> <p>631</p> <p>632</p> <p>633</p> <p>634</p> <p>635</p> <p>636</p> <p>637</p> <p>638</p> <p>639</p> <p>640</p> <p>641</p> <p>642</p> <p>643</p> <p>644</p> <p>645</p> <p>646</p> <p>647</p> <p>648</p> <p>649</p> <p>650</p> <p>651</p> <p>652</p> <p>653</p> <p>654</p> <p>655</p> <p>656</p> <p>657</p> <p>658</p> <p>659</p> <p>660</p> <p>661</p> <p>662</p> <p>663</p> <p>664</p> <p>665</p> <p>666</p> <p>667</p> <p>668</p> <p>669</p> <p>670</p> <p>671</p> <p>672</p> <p>673</p> <p>674</p> <p>675</p> <p>676</p> <p>677</p> <p>678</p> <p>679</p> <p>680</p> <p>681</p> <p>682</p> <p>683</p> <p>684</p> <p>685</p> <p>686</p> <p>687</p> <p>688</p> <p>689</p> <p>690</p> <p>691</p> <p>692</p> <p>693</p> <p>694</p> <p>695</p> <p>696</p> <p>697</p> <p>698</p> <p>699</p> <p>700</p> <p>701</p> <p>702</p> <p>703</p> <p>704</p> <p>705</p> <p>706</p> <p>707</p> <p>708</p> <p>709</p> <p>710</p> <p>711</p> <p>712</p> <p>713</p> <p>714</p> <p>715</p> <p>716</p> <p>717</p> <p>718</p> <p>719</p> <p>720</p> <p>721</p> <p>722</p> <p>723</p> <p>724</p> <p>725</p> <p>726</p> <p>727</p> <p>728</p> <p>729</p> <p>730</p> <p>731</p> <p>732</p> <p>733</p> <p>734</p> <p>735</p> <p>736</p> <p>737</p> <p>738</p> <p>739</p> <p>740</p> <p>741</p> <p>742</p> <p>743</p> <p>744</p> <p>745</p> <p>746</p> <p>747</p> <p>748</p> <p>749</p> <p>750</p> <p>751</p> <p>752</p> <p>753</p> <p>754</p> <p>755</p> <p>756</p> <p>757</p> <p>758</p> <p>759</p> <p>760</p> <p>761</p> <p>762</p> <p>763</p> <p>764</p> <p>765</p> <p>766</p> <p>767</p> <p>768</p> <p>769</p> <p>770</p> <p>771</p> <p>772</p> <p>773</p> <p>774</p> <p>775</p> <p>776</p> <p>777</p> <p>778</p> <p>779</p> <p>780</p> <p>781</p> <p>782</p> <p>783</p> <p>784</p> <p>785</p> <p>786</p> <p>787</p> <p>788</p> <p>789</p> <p>790</p> <p>791</p> <p>792</p> <p>793</p> <p>794</p> <p>795</p> <p>796</p> <p>797</p> <p>798</p> <p>799</p> <p>800</p> <p>801</p> <p>802</p> <p>803</p> <p>804</p> <p>805</p> <p>806</p> <p>807</p> <p>808</p> <p>809</p> <p>810</p> <p>811</p> <p>812</p> <p>813</p> <p>814</p> <p>815</p> <p>816</p> <p>817</p> <p>818</p> <p>819</p> <p>820</p> <p>821</p> <p>822</p> <p>823</p> <p>824</p> <p>825</p> <p>826</p> <p>827</p> <p>828</p> <p>829</p> <p>830</p> <p>831</p> <p>832</p> <p>833</p> <p>834</p> <p>835</p> <p>836</p> <p>837</p> <p>838</p> <p>839</p> <p>840</p> <p>841</p> <p>842</p> <p>843</p> <p>844</p> <p>845</p> <p>846</p> <p>847</p> <p>848</p> <p>849</p> <p>850</p> <p>851</p> <p>852</p> <p>853</p> <p>854</p> <p>855</p> <p>856</p> <p>857</p> <p>858</p> <p>859</p> <p>860</p> <p>861</p> <p>862</p> <p>863</p> <p>864</p> <p>865</p> <p>866</p> <p>867</p> <p>868</p> <p>869</p> <p>870</p> <p>871</p> <p>872</p> <p>873</p> <p>874</p> <p>875</p> <p>876</p> <p>877</p> <p>878</p> <p>879</p> <p>880</p> <p>881</p> <p>882</p> <p>883</p> <p>884</p> <p>885</p> <p>886</p> <p>887</p> <p>888</p> <p>889</p> <p>890</p> <p>891</p> <p>892</p> <p>893</p> <p>894</p> <p>895</p> <p>896</p> <p>897</p> <p>898</p> <p>899</p> <p>900</p> <p>901</p> <p>902</p> <p>903</p> <p>904</p> <p>905</p> <p>906</p> <p>907</p> <p>908</p> <p>909</p> <p>910</p> <p>911</p> <p>912</p> <p>913</p> <p>914</p> <p>915</p> <p>916</p> <p>917</p> <p>918</p> <p>919</p> <p>920</p> <p>921</p> <p>922</p> <p>923</p> <p>924</p> <p>925</p> <p>926</p> <p>927</p> <p>928</p> <p>929</p> <p>930</p> <p>931</p> <p>932</p> <p>933</p> <p>934</p> <p>935</p> <p>936</p> <p>937</p> <p>938</p> <p>939</p> <p>940</p> <p>941</p> <p>942</p> <p>943</p> <p>944</p> <p>945</p> <p>946</p> <p>947</p> <p>948</p> <p>949</p> <p>950</p> <p>951</p> <p>952</p> <p>953</p> <p>954</p> <p>955</p> <p>956</p> <p>957</p> <p>958</p> <p>959</p> <p>960</p> <p>961</p> <p>962</p> <p>963</p> <p>964</p> <p>965</p> <p>966</p> <p>967</p> <p>968</p> <p>969</p> <p>970</p> <p>971</p> <p>972</p> <p>973</p> <p>974</p> <p>975</p> <p>976</p> <p>977</p> <p>978</p> <p>979</p> <p>980</p> <p>981</p> <p>982</p> <p>983</p> <p>984</p> <p>985</p> <p>986</p> <p>987</p> <p>988</p> <p>989</p> <p>990</p> <p>991</p> <p>992</p> <p>993</p> <p>994</p> <p>995</p> <p>996</p> <p>997</p> <p>998</p> <p>999</p> <p>1000</p>												

ILLUSTRATION #3

PROVING THE JOURNAL:

1. Total all columns and enter the amounts in the next to the last line at the bottom of the journal. (See A of illustration 4)
2. Add the total of the Previous Balance column (Col. 4) to the total of the Charges (debit) column (Col. 1). This sum total less the total of the Credit column (Col. 2) must equal the total of the Balance column (Col. 3). (See B of illustration 4)
3. Add the Totals This Page to the totals from the previous journal page to determine Totals To Date. Carry the Totals To Date forward to the next journal.

SALES AND/OR CASH RECEIVED JOURNAL							DISTRIBUTION OF SALES							MONTH OF April								
PLACE OVER FIRST PG	DATE	REFERENCE NUMBER	MEMO / DESCRIPTION	CHARGES (DEBIT)	PAYMENTS (CREDIT)	BALANCE	PREVIOUS BALANCE	CUSTOMER NAME	LINE NO.	CASH IN BANK	SALES TAX	DEPT A	DEPT B	DEPT C	DEPT D	DEPT E	DEPT F	DEPT G	DEPT H			
										MEMO	AMOUNT											
TOTALS TRANSFERRED FROM PREVIOUS SHEET #																						
4/20	SR-1-1	INV NO 3885	113.87		113.87	0		Qualy Products	1		6.95											
4/20	SR-1-2	INV NO 3886	398.90		445.40	46.70		Jane Service Center	2		24.35	374.55										
4/20	SR-1-3	INV NO 3887	555.80		680.10	124.30		General Insurance	3		33.92											
4/20	SR-1-4	INV NO 3888	69.04		69.04	0		The Baker Co	4		4.21											
4/20	SR-1-5	INV NO 3889	206.61		206.61	0		Smith & Sons	5		12.61	194.00										
4/20	SR-1-6	INV NO 3890	250.46		378.09	127.58		Central Stores	6		15.29											
4/20	SR-1-7	INV NO 3891	86.29		86.29	0		Discount Outlet	7		5.27											
4/20	SR-1-8	INV NO 3892	48.26		174.26	126.00		Mike Smith	8		2.95	45.31										
4/30	SR-1-10	CR NO 3218		86.29	0	86.29		Discount Outlet	9													
4/20	SR-1-9	CR NO 746		100.00	106.61	206.61		Smith & Sons	10		86.29											
4/30	SR-1-12	CR NO 819		69.04	0	69.04		The Baker Co	11		100.00											
4/30	SR-1-13	CR NO 1188		250.46	127.58	378.09		Central Stores	12		69.04											
4/30	SR-1-14	CR NO 1043		174.26	0	174.26		Mike Smith	13		250.46											
									14		174.26											
									15													
									16													
									17													
									18													
									19													
									20													
									21													
									22													
									23													
									24													
									25													
TRANSFER THESE TOTALS TO THE TOP OF NEXT SHEET #							1729.23	680.05	2388.00	1338.82												
PROVING PROCEDURES																						
THE PREVIOUS BALANCE COLUMN IS PLUS DEBIT COLUMN 1 MINUS CREDIT COLUMN 2 EQUALS THE BALANCE COLUMN 3							101	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415
FOR PERMANENT JOURNAL STORAGE (REMOVABLE BINDER ITEM NO. WIPB-1111)							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	

A. Total all Columns

B. Total of Previous Balance Column + Total Debit Column - Total Credit Column = Total of Balance Column

ILLUSTRATION #4

ACCESSORY ITEMS AND ADDITIONAL OPTIONS

RECEIPTS:

A receipt will give you and your customer proof of payment. Receipts may be used with or without the statement.

DEPOSIT SLIP:

A Deposit Slip may be used on the Cash In Bank column to facilitate preparation of the bank deposit slip.

DOUBLE WINDOW ENVELOPES:

Your company name and address is positioned on the check to show through the top window as a return address. The payee name and address shows through the bottom window providing the mail to information.

EQUIPMENT:

Posting trays and indexes are available to alphabetically store Accounts Receivable Ledgers.

Post binders are available for storage of completed journals.

PERSONALIZED DEPOSIT TICKETS

Compliments any Check Order

AVAILABLE:

SINGLE TRIPPLICATE

Form No. WDT-100

24# White MICR Bond

Padded in 50's

Minimum Qty =250

TRIPPLICATE

Form No. WDT-100-NC-3

Part #1-26# White NCR-CB

Part #2-17# Canary NCR-CFB

Part #3-15# Pink NCR-CF

DUPPLICATE

Form No. WDT-100-NC-2

Part #1-26# White NCR-CB

Part #2-15# Pink NCR-CF

Minimum Qty =250

DEPOSITED WITH		
FOR THE ACCOUNT OF		
LINE NO.	MEMO	AMOUNT
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
	TOTAL DEPOSIT	
DATE _____		
Form No. 10-20-11-64		

WAGNER-TODD & ASSOCIATES, INC.
123 QUALITY DR PHONE 555-1234
ANYWHERE, U.S.A. 00000

Mike Smith
405 Lane Street
Anytown, U.S.A. 00000

