

using the lowest cost contained in the *purchase reporting system*. The proper calculations are made to cost recipe quantities which differ from purchase quantities (teaspoon cost calculated from the price for gallon quantities, for example). Changes in formula can be tested to discover their effect upon cost.

Once a forecast by menu item is made for a given period, the ability exists to calculate the raw material required to support the forecast sales. This module develops the basic data for forecasting purchase requirements as well as recipe costing, purchase order, and sales analysis.

Accounts Payable

The *accounts payable system* has been designed to receive accounting details, calculate amounts owed, and control and issue payment of approved invoices. The process in the system may be performed for single or multiple companies; Lettuce Entertain You is also able to accept combinations of intermittent and recurring invoices, manual and automatic check issuance. Cash requirement reports and forecasts for each company provide essential data for the optimum control of funds and discount advantages. Summary information is posted to the *general ledger posting file*.

Register System

The *register system* is a sales analysis prepared with the restaurants' need in mind. It captures sales data manually by cash register tape, by menu item, by meal, and by date. Classes, such as appetizer, sandwiches, entree, can be set up and the rate of movement of items or classes can be clearly traced. Variations in the popularity of items by meal or by day of the week can be easily determined.

In addition, the system calculates profitability by item or by class so that, in conjunction with movement data, the most profitable combination of menu items can be selected.

Lettuce Entertain You's management information system is

helping them control their multi-unit operation, as well as to expand, using the knowledge supplied by the system, while being assured of their present performance.

McDonald's Created a Customized Computer-Based Accounting System Exclusively for Its Licensees²⁰

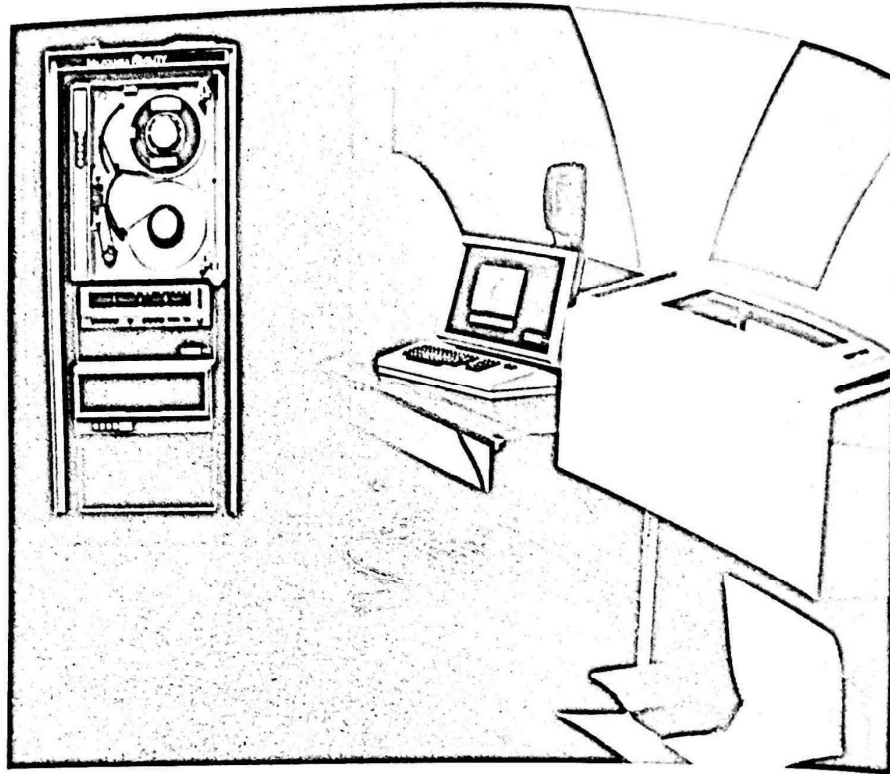
McDonald's has developed a system called McCLASSTM which is a total financial accounting system available exclusively to its licensees. It is designed to allow individuals who are inexperienced with computer systems to have an on-site financial accounting system available to them which is customized to the needs of their particular type of business. While the system has many standard features, it gives the user a choice of reports and formats in each of the various parts of the system. There are, for example, different profit and loss statements, ranging from simple year-to-date statements to complex reports showing current period and year-to-date comparisons, for amount and percent of this year's budget, last year performance, and year-to-date adjustments.

McDonald's makes the computer software available free to its licensees, but insists that they use the software on a computer which licensees purchase from Microdata REALITY. This is the minicomputer shown in Figure 27.

In addition, McDonald's has a training program that teaches its licensees (at no cost) how to set up and use the system. McDonald's considers the system economical to licensees who are spending \$1,000 a month or more on outside accounting and check-writing services.

McCLASSTM has an integrated accounting system for payroll and accounts payable applications which are automatically entered into the general ledger.

As with the other payroll applications described in this chapter, this one has built in all of the detailed and laborious computations that have to be taken into account when calculating net payroll,



Microdata Reality minicomputer

Courtesy of Systems Management, Inc.

FIGURE 27

deductions, and various forms and reports that have to be filled out.

The accounts payable application uses an accrual method of accounting; expenses are charged in the period during which they are incurred, regardless of when they are paid. Reports listing the aging of invoices, open invoices, and cash requirements in various periods can be generated.

The general ledger system provides an option whereby the user can select the level of detail and frequency of reporting desired. It can produce, for example, either a detailed trial balance or a trial balance summary. It can produce current period and year-to-date statements along with supporting schedules, such as those shown in Figure 28.

Another feature of the McCLASS™ system is that the microdata REALITY system uses a programming language called ENGLISH™. It can be used to generate reports using a relatively

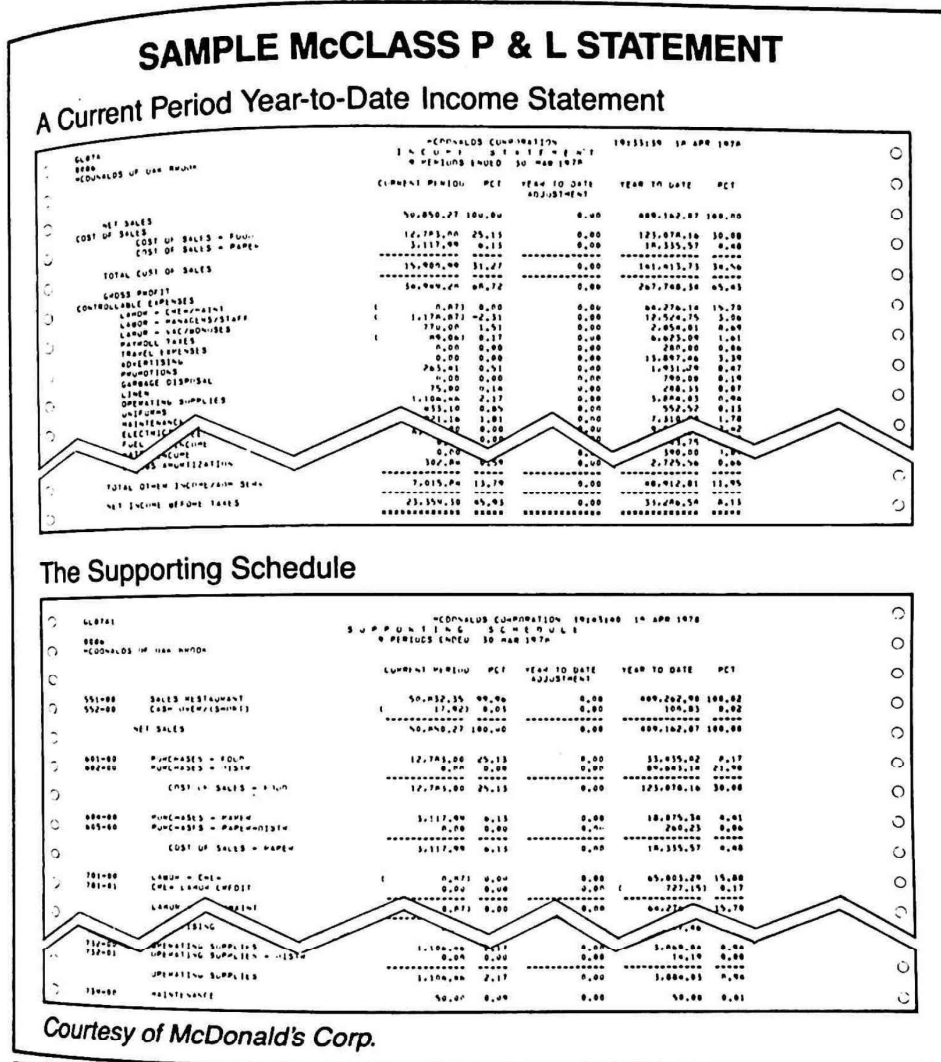


FIGURE 28

simple computer programming procedure. The request can be a one-time special request for information or involve setting up reports to be used repeatedly. Figure 29 shows an ENGLISH™ program to obtain a list of employees who have birthdays in April.

Entering data into the system is done using video terminals. Once the operator has selected the job to be performed, a data entry screen similar to the one in Figure 30 is shown and the user then enters the information in the boxed areas.

Most reports have been designed in such a way as to make

SAMPLE McCLASS COMPARATIVE INCOME STATEMENT

1. Report Number 2. Report Title 3. Company Name
4. Time of Processing 5. Date of Processing 6. Page Number

McDONALD'S OF USA, INC.									
PERIODS ENTERED: 12/24/1978									
	THIS YEAR	LAST YEAR	DIFFERENCE	PERCENT	THIS YEAR	LAST YEAR	DIFFERENCE	PERCENT	
NET SALES	10,000.00	9,000.00	1,000.00	11.11	10,000.00	9,000.00	1,000.00	11.11	
COST OF SALES	12,781.00	15,555.00	-2,774.00	-17.83	12,781.00	15,555.00	-2,774.00	-17.83	
COST OF SALES -	3,117.00	6,555.00	-3,438.00	-52.45	3,117.00	6,555.00	-3,438.00	-52.45	
TOTAL COST OF SALES	15,898.00	22,110.00	-6,212.00	-28.06	15,898.00	22,110.00	-6,212.00	-28.06	
GROSS PROFIT	16,902.00	13,445.00	3,457.00	25.71	16,902.00	13,445.00	3,457.00	25.71	
CONTROLLING EXPENSES									
ADMIN - CHIEF	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
ADMIN - MANAGER	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
ADMIN - SUPERVISOR	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
ADMIN - CLERK	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
ADMIN - OTHER	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
ADMIN - TOTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	
SALES - CHIEF	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - MANAGER	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - SUPERVISOR	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - CLERK	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - OTHER	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - TOTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	
SALES - CHIEF	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - MANAGER	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - SUPERVISOR	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - CLERK	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - OTHER	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - TOTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	
SALES - CHIEF	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - MANAGER	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - SUPERVISOR	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - CLERK	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - OTHER	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	
SALES - TOTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	

Courtesy of McDonald's Corp.

FIGURE 31

problems would be avoided. The applications we are currently running are mostly rewritten for our own environment. Although NCR did have general purpose applications for payroll, general ledger, and payables, they were too general, too slow, and too difficult to use."²²

Big '4' Restaurants, Inc.'s, computer system is based on the NCR-8200. Included in the system are 20 MegaBytes (MB) of on-line disc storage, two 200 lines per minute printers, two data entry stations, a cassette unit, and a communications link to in-store cash registers.

The following is a brief description of their applications.

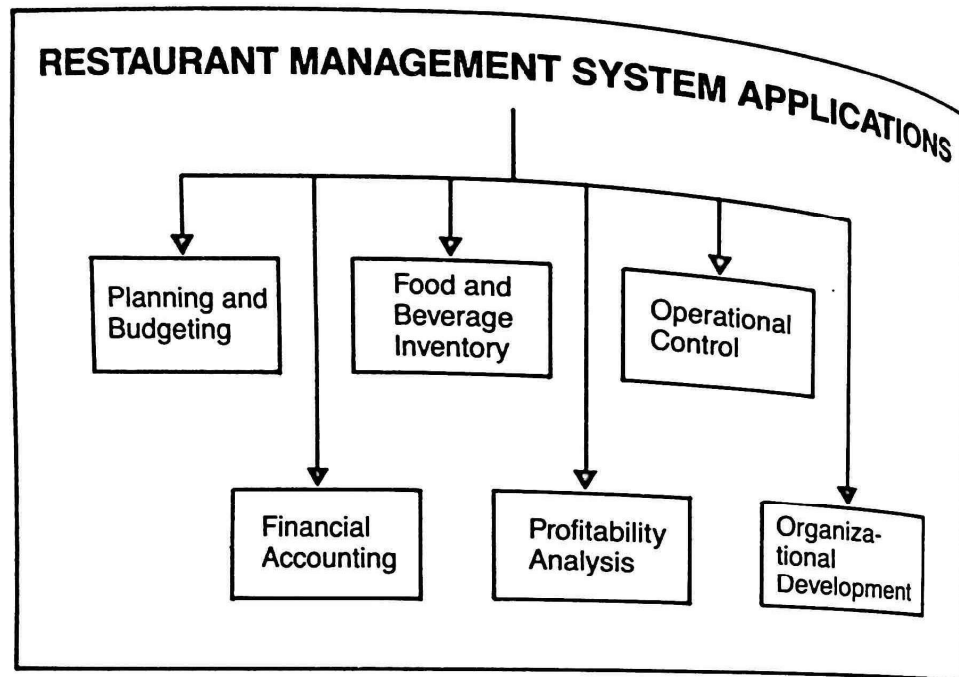
Payroll

The payroll system has a few features not normally found in typical payroll systems.

- 1) The input program calculates the amount of tips required for minimum wage. The operator can enter any tip amount which is not less than this amount. Minimum wage is also enforced.
- 2) For reporting purposes, the data can be obtained in any of four different sequences: employee number, last name within job department, last name within store, and last name within entire system.
- 3) *Labor to sales analysis* and *productivity reports* show immediate trends in payroll costs vs. sales. These reports are similar, but deal in slightly different values. The *labor to sales analysis* shows how the labor cost for a department in a given pay period compares with the last 12 periods and also how it compares with all other stores. The *productivity report* shows similar data for labor hours. These reports give intimate timely control of payroll costs.
- 4) A report of paychecks printed is generated, to be initialed by the employee, acknowledging receipt of the check. If employees should claim tips, a space is provided for them to fill in the tip amount and sign.
- 5) An anniversary report can be generated which shows the number of hours an employee has worked since date of hire, an average of these accrued hours, a quarter to date average, the date of last pay increase, and employee termination date.

General Ledger and Accounts Payable

These improved applications automatically generate internal transactions on various postings and lay out the format of the operator input for ease of entry in special posting conditions. The ability to print reports quickly and to make adjustments are also important system enhancements.

**FIGURE 34**

These six are planning and budgeting; financial accounting; food and beverage inventory control; profitability analysis; operational control; and organizational development. The hardware used is configured as shown in Figure 35. NCR POS terminals are used in each of the restaurants and a Data General minicomputer is located in AHMCo's central office. The number of POS terminals in each restaurant, ranging from one to twelve, depends on the size and complexity of each operation. The Data General computer is an Eclipse C-150 (see Figure 36), and consists of a central processor with 512,000 bytes of core memory, a disc storage unit that can store 96 million bytes of information, a 300 line per minute high speed printer, a 60 line per minute low speed printer, and seven vid-eoscreen input terminals.

How the Computer Relates to Front- and Back-of-the-House Operations

In order to understand the computer applications, it is worth taking a little time to discuss the way in which the systems actually interact with the real operations of the restaurant, both in front- and

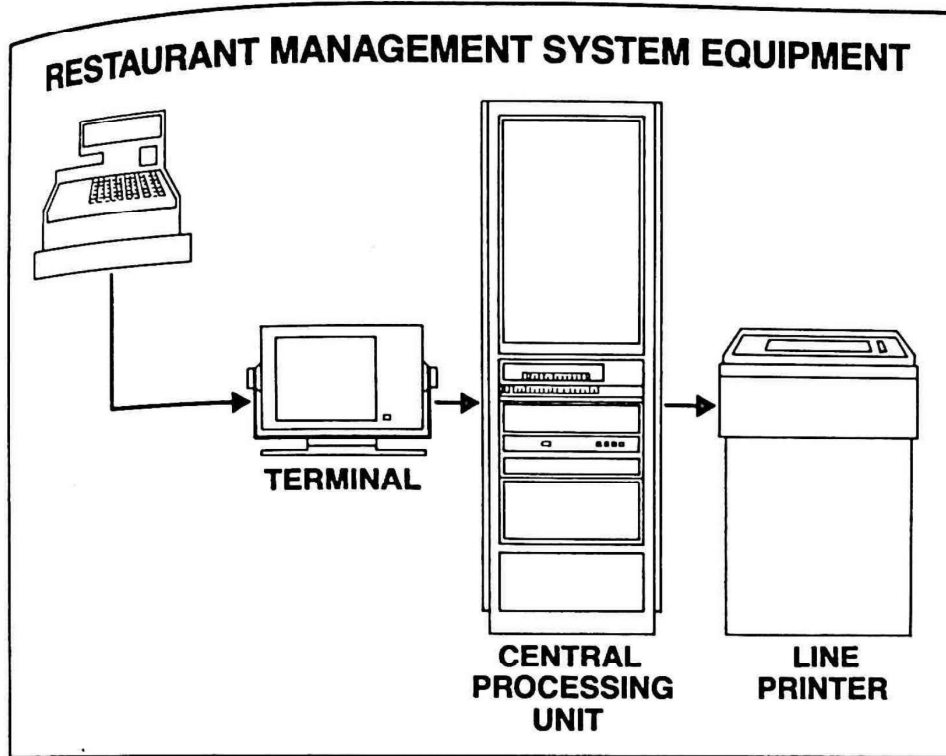


FIGURE 35

back-of-the-house. Their interface with the front-of-the-house operation is diagrammed in Figure 37. An order is recorded by hand at each table and then taken by the server to the POS terminal. It is entered into the system, and information is recorded for each item ordered, service personnel identity, and the number of people in the party. Since the POS terminal is already pre-programmed with pricing information, the operator enters this information using preset keys and server identification information. The POS terminal then produces either a dupe, which is taken by the server to the service bar and kitchen area in order to release the food and drinks, or, as in the newer systems, the information is transmitted directly to printers located in various food preparation areas and printed out right there, providing an additional measure of control. Upon receipt of the order, the items are prepared and served to the customers. Finally, when the meal is complete, payment is received and the amount of money, the form of payment, and tip and tax information are all entered into the POS terminal. Much of the basic information needed to analyze the operation of the restaurant

HOW COMPUTERS INTERFACE WITH FRONT-OF-THE-HOUSE RESTAURANT OPERATIONS

Order
taken



Order
entered
into POS
terminal



Order
prepared
and served



Payment
received and
entered into
POS terminal



FIGURE 37

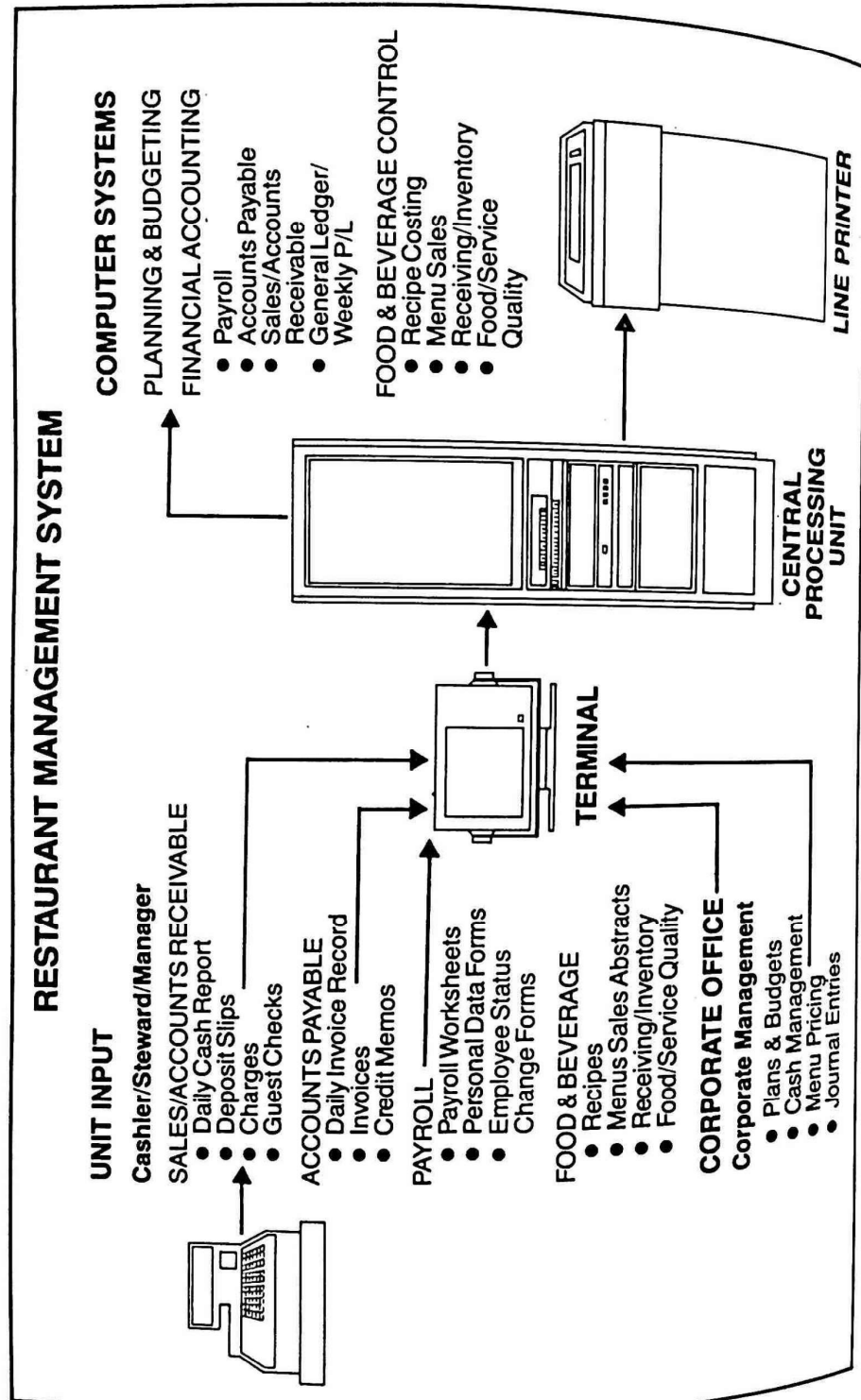


FIGURE 38

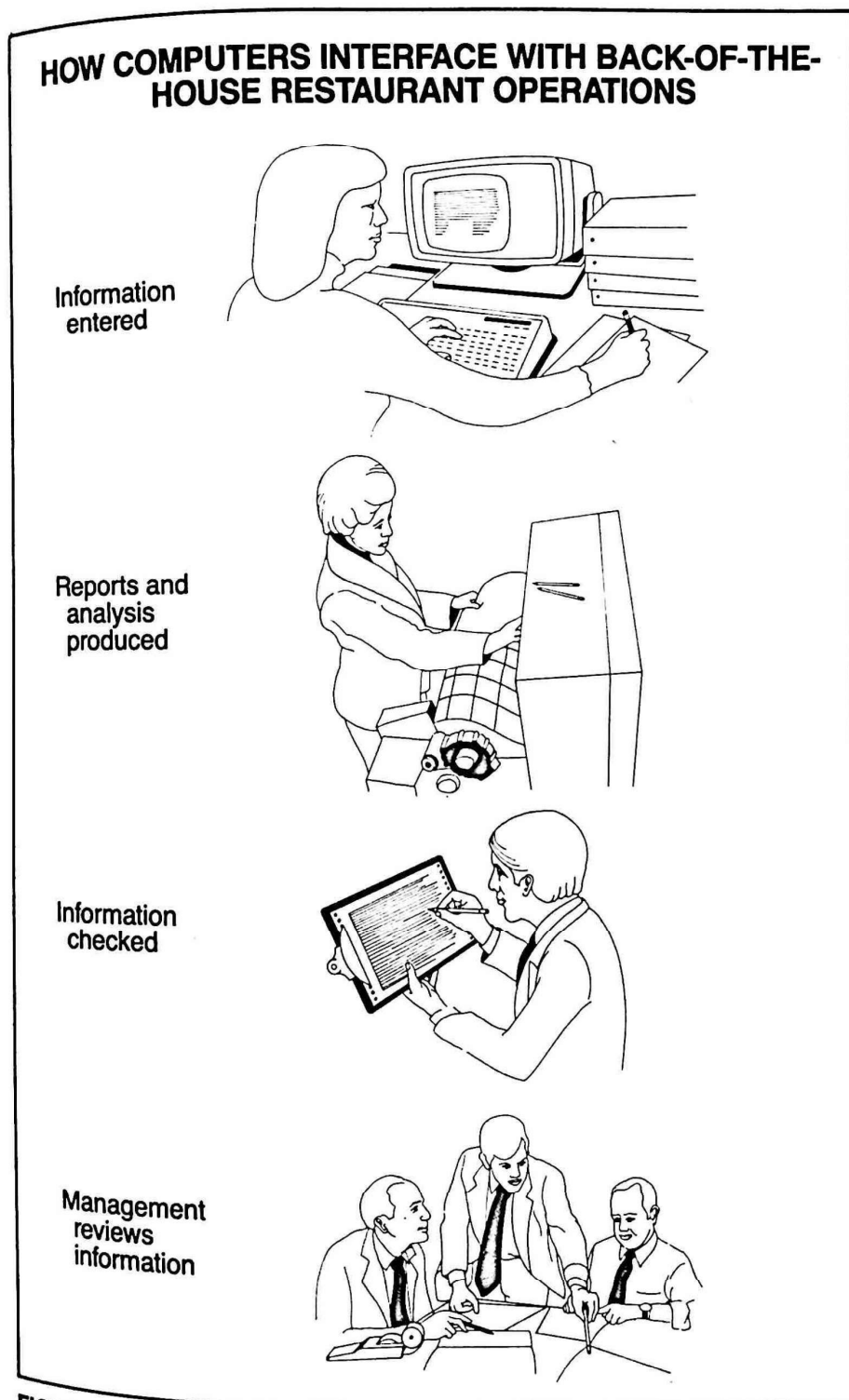


FIGURE 39

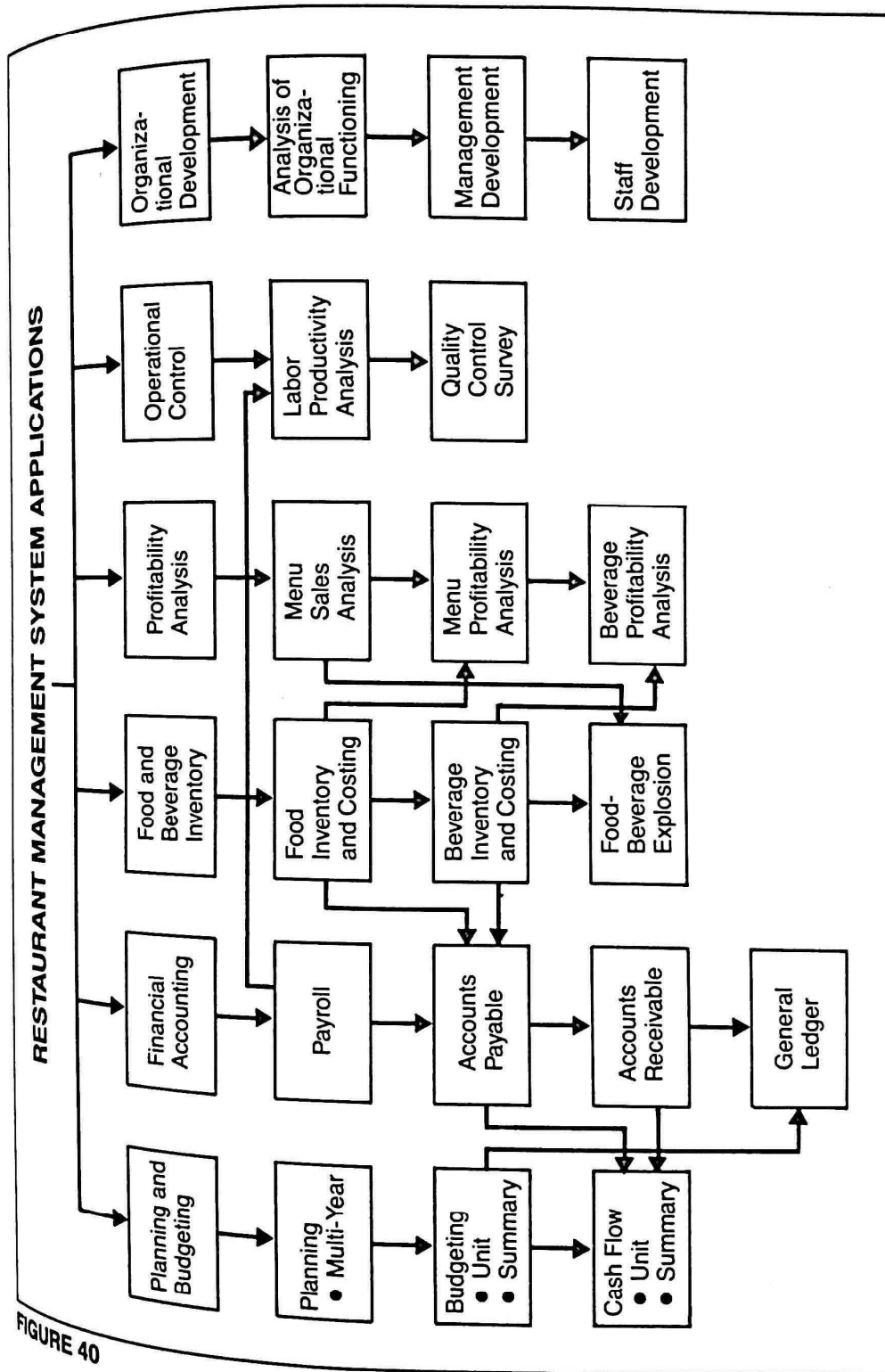


FIGURE 40

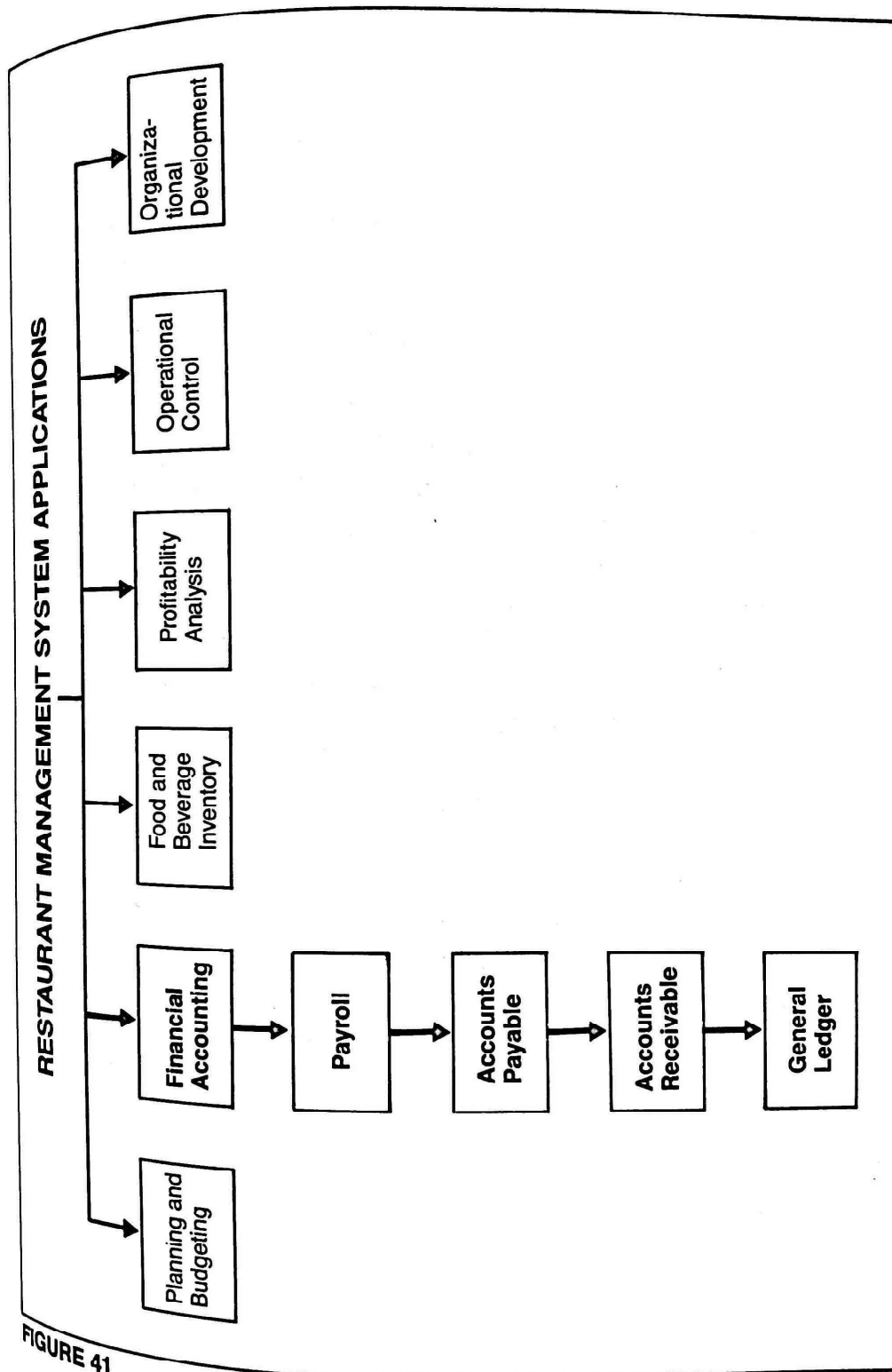


FIGURE 41

FEATURES AVAILABLE: ELECTRONIC (ECR) AND POINT-OF-SALES (POS) SYSTEMS*

PART I	Control Transaction Corp.	Model 570A Data Terminal Systems	Delta
SYSTEM CONFIGURATION AND COST			
Microprocessor is a separate device (yes-no)	Yes	No	No
Cost of microprocessor (\$)	9850	—	—
Microprocessor is part of one of the terminals (yes-no)	No	Yes	Yes
Cost of each microprocessor terminal (\$)	—	3695	2995
Total number of devices which can be attached to one microprocessor (#)	15 +	15 +	10
Cost of nonprocessor register terminal, if available (\$)	1805	N/P	—
Cost of remote printer for kitchen (\$)	1500	N/P	795
Cost of remote CRT for kitchen (\$)	—	N/P	—
Cost of cassette tape recorder (\$)	1850	—	1595
Can terminals be read remotely over telephone lines (yes-no)	Yes	Yes	No
Can terminal program be changed remotely over telephone lines (yes-no)	Yes	Yes	No
Are modems for telephone communication built into terminals or microprocessor (yes-no)	Yes	Yes Option	No
PART II	Control Transaction Corp.	Model 570A Data Terminal Systems	Delta
CHARACTERISTICS OF THE REGISTER TERMINAL			
Maximum Number of standard pre-set keys (#) for any one menu	112	100	70

FIGURE 67

N/P—Not Provided N/A—Not Applicable
 *See Endnotes for sources of information for this chart.

Model 3200 Documentor AM	Fasfax	2160 NCR	Scan- Data Positran	Sharp	Sweda	Model 3680 IBM	GTE
No	No	Yes	Yes	No	No	No	Yes
—	—	5695- 8395	2500- 3500	—	—	N/A	5000
Yes	Yes	No	No	Yes	Yes	Yes	No
5300- 8300	6800	—	—	1299- 2399	3195	4515	—
7	15	8	15 +	15	15 +	N/P	15
1400- 2900	2850	1550	1550	N/P	—	2785	2000
1200	1450	1095	1670	—	1500	—	1300
995	1250	—	300	—	—	—	800
—	—	—	—	—	2000	—	—
Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Yes	Yes	Yes	No	No	No	N/A	No

Model 3200 Documentor AM	Fasfax	2160 NCR	Scan- Data Positran	Sharp	Sweda	Model 3680 IBM	GTE
88	200	108	88	126	200	32	117

Chart continues on next page

FEATURES AVAILABLE (CONTINUED)

PART II (Continued) CHARACTERISTICS OF THE REGISTER TERMINAL	Control Transaction Corp.	Model 570A Data Terminal Systems	Delta
Can menu changes be made by user (yes-no)	Yes	Yes	Yes
Can system store menu item recipes (yes-no)	Yes	Yes	No
If it stores recipes, for how many menu items (#)	300	4096	—
If it stores recipes, how many ingredients per recipe (#)	Variable	Variable	—
Can the system maintain a perpetual inventory (yes-no)	Yes	Yes	Yes
If the system maintains the perpetual inventory, for how many inventory items (#)	300	5000	8080
Is keyboard waterproof (yes-no)	Optional Yes	Optional Yes	No
Does machine have full waiter activity reporting, including average check, number of covers (yes-no)	Yes	Yes	Yes
Can the register optically read a guest check (yes-no)	No	No	No

PART III USER PROGRAMMING CAPABILITIES	Control Transaction Corp.	Model 570A Data Terminal Systems	Delta
Do you make or intend to make available to the user a software programming language (similar to Basic or Assembler) by which the user can develop its own programs in micro-processor? (yes-no)	No	No	No
Can the user alter the format of the reports? (yes-no)	No	No	Yes

Model 3200 Documentor AM	Fasfax	2160 NCR	Scan- Data Positran	Sharp	Sweda	Model 3680 IBM	GTE
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Yes	Yes	Yes	Yes	No	No	No	Yes
1500	150	4096	88	—	—	—	500
Variable	max. 150	Vari- able	up to 14	—	—	—	Vari- able
Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Variable	150	4000	120	800	—	N/P	150
Yes	Yes	Yes	Yes	No	Cover Avail.	Cover Avail.	Yes
Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Yes	No	Yes	No	No	No	Yes	No

Model 3200 Documentor AM	Fasfax	2160 NCR	Scan- Data Positran	Sharp	Sweda	Model 3680 IBM	GTE
Yes	Yes	Yes	Yes	No	No	Yes	Yes
Yes	No	Yes	Yes	No	No	Yes	Yes

Chart continues on next page

FEATURES AVAILABLE (CONTINUED)

PART III (Continued)	Control Transaction Corp.	Model 570A Data Terminal Systems	Delta
USER PROGRAMMING CAPABILITIES			
Can the user program new reports not included in the standard package, e.g., aggregate data in a different way? (yes-no)	No	No	No
Can the user add files to the system? (yes-no)	No	No	No

PART IV	Control Transaction Corp.	Model 570A Data Terminal Systems	Delta
NUMBER OF SYSTEMS INSTALLED			
Number of non-programmable stand alone ECR installations in restaurant (#)	—	20000	10000
Number of non-programmable ECR systems involving multiple devices installed in restaurants	250	20000	2500
Number of POS programmable systems involving multiple devices installed in restaurants	—	—	—

NOTE: Comparison Chart (Figure 67)

To ensure your accurate interpretation and understanding of the information provided by the Comparison Chart (Figure 67), please be aware that the information was typically given only with regard to the most sophisticated system available as of June, 1980 for each of the companies. In Part III, the questions were answered utilizing a definition of programmable and nonprogrammable, provided by the authors. Please utilize this definition to ensure your accurate understanding of the answers to these questions.

NONPROGRAMMABLE

A nonprogrammable system allows the user to input its own nomenclature according to the format provided by the program only. The user cannot alter the format of reports or aggregation of data. "Programming" for these systems is limited to inputting menu prices, menu item descriptions, inventory items, according to the program provided. The user cannot develop new programs or functions and its functions are, therefore, limited by the program provided. All ECR's are considered nonprogrammable by the user according to this definition.

PROGRAMMABLE

A programmable system allows the user to develop new functions other than the functions provided by the standard program. The manufacturer provides the user with a software

Model 3200 Documentor AM	Fasfax	2160 NCR	Scan- Data Positran	Sharp	Sweda	Model 3680 IBM	GTE
Yes	No	Yes	Yes	No	No	Yes	Yes
Yes	No	Yes	Yes	Yes	No	Yes	Yes

Model 3200 Documentor AM	Fasfax	2160 NCR	Scan- Data Positran	Sharp	Sweda	Model 3680 IBM	GTE
N/P	N/P	60000	—	N/P	N/P	N/P	N/P
N/P	N/P	N/P	—	N/P	N/P	N/P	N/P
10000	N/P	1000	350	N/P	N/P	N/P	2500

language such as simplified Basic. Consequently, "programming" involves not only inputting one's own nomenclature but also developing new programs and changing existing programs. Some new functions may include altering the format of reports, aggregating data in a way not provided by the standard program or adding new files.

Also, be cognizant that the system capabilities described are continually being extended. Consequently, by the time this chart is read, several companies included in the chart may have already developed a more sophisticated system, and companies not on the chart may have new products on the market.



Detailed Specifications for Designing Your Own Financial Accounting System

This section, the general overview of the financial accounting system in use at American Hospitality Management Company, is provided to give you a comprehensive design which can be used as the basis for developing an adaptation which is appropriate for your circumstances. It is provided in depth, both with regard to procedures and forms. The overview consists of a brief description of the process, a list of inputs and outputs, and some sample reports. The four main areas covered are:

- Payroll
- Accounts Payable
- Accounts Receivable
 - Sales Reporting
 - Receivables
 - Cash Management
- General Ledger

Payroll

Process Description

The purpose of the payroll system is:

- to produce weekly payroll checks;
- to ensure adequate controls on who gets paid what;
- to maintain complete payroll records for tax and other government purposes;
- to produce special reports required by management;
- to post payroll expenses automatically to the General Ledger of each appropriate unit.
- to produce reports required by unions.

Time Keeping

The manager of each restaurant is responsible for keeping a record of the number of hours worked by each employee. This may be done in one of three ways:

time cards and time clock
sign-in sheets
automatic time keeping using electronic cash registers.

Weekly Payroll Input Preparation

At the end of the week the manager totals up the hours worked shown on the time cards or on the sign-in sheet. He/she transfers these totals onto the *Payroll Worksheet*.

The Payroll Worksheets contain all active employees' names, rates, and social security numbers. All employees are paid based on an hourly rate. Any adjustment to that rate should be made directly on the worksheet and documented on the *Employee Status Change Report*.

The manager must fill in the total hours and break it down into regular, overtime, sick, holiday, vacation, and other. If a person did

not work, the manager must indicate on the time sheet "no hours this week."

If any employee has been terminated, it should also be indicated on the Payroll Worksheet. All new employees should be entered on the worksheet with their W-4's and *New Employee Personnel Data Sheet* attached. The time cards or sign-in sheets are stored in the restaurant along with a copy of the Payroll Worksheets for the manager's reference.

All Payroll Worksheets together with supporting documents, such as New Employee Personnel Data Sheets, W-4's, and Employee Status Change Forms must be submitted to the office before 3:00 P.M. on Mondays.

Managers should also insure, by use of the *Employee's Report of Tips to Employers* that all service employees who do not meet the minimum wage standards, must declare tips to bring their hourly wage up to the current minimum wage. They may, of course, declare tips for any amount over this requirement.

Input

Worksheets must be audited and necessary changes made:

- Union dues deductions (performed automatically by computer the first pay period of each month)
- Vacation schedules reviewed
- Insurance deductions (performed automatically by computer each week)
- Sick pay (if entitled according to labor contract)
- New hires
- Terminations
- Rate changes
- Address changes
- Advance deductions (auto-performed by goal amount)
- Tip declaration (performed by computer automatically according to information entered at time)
- Tax deductions changed

All revisions must be made to the employee master file before entering time cards. All rate changes must be approved by the corporate office.

Outputs

- a. *Check Register*—lists each check that will be printed. It shows the name, hours entered (distributed into sick pay, vacation pay, holiday, etc.), the meals, tips declared, the gross pay, taxes deducted, the net pay, and the check number. All manual checks are tagged. (Figure II-1.)
- b. *Payroll Summary*—provides details on automatic postings to the General Ledger and on the amount of taxes withheld.
- c. *Time and Cost Summary*—this breaks the pay into appropriate categories for management purposes.
- d. *Bank Reconciliation Check Summary*—listing the name, check number, and amount. Manual checks tagged.
- e. *Stickers* for time cards.
- f. *Check Cashing Signature List*—used for payroll distribution in the unit.
- g. *Dues Report*—which shows who had Union Dues deducted.
- h. *Insurance Deduction Report*—shows who had insurance deducted.
- i. *Quarterly Tax Reports (941's)*
- j. *Time Card Summary*

All the reports are reviewed by the paymaster and, if approved, the checks are printed and distributed.

At the end of each month, the pension and welfare reports are produced according to employees' union number and using calculations according to that union's contract.

AMERICAN HOSPITALITY MANAGEMENT COMPANY											
REG A Y N O L L R E G I S T E R											
FOR PAY PERIOD ENDING: 01/27/80											
DIVISION #... 03											
PAGE... 2											
DIVISION NAME... SPUNTS GARDEN WEST.	REG. HRS./ SPEC. HRS.	REG. PAY/ SPEC. PAY	OTHER EARN.	OTHER PAY	FEDERAL/ F.I.C.M.	STATE/ CITY TAX	DISAB / SUI	MOSP/ UNION	MISC/ E.I.C.	CHECK #/ DATE/ N/	OTHER DED.
WILLS	40.0	234.33	0.00M 0.00S 0.00V	5.00M 0.00T 0.00A	239.33	17.62	6.06	0.30	0.00	0.00	5.00M 0.00T 0.00S
0.0	0.0	0.0	0.00V	0.00A	234.33	14.67	2.58	0.00	-0.00	183.10	0.00S
WETT	40.0	9.20	0.00M 0.00S 0.00V	0.50M 0.00T 0.00A	9.70	0.00	0.00	0.00	0.00	0.00	0.50M 0.00T 0.00S
0.0	0.0	0.0	0.00M 0.00S 0.00V	0.00T 0.00A	9.20	0.57	0.00	0.00	0.00	0.00	0.00T 0.00S
WETT	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	0.00	0.00	0.00	0.00	0.00	0.00	0.00M 0.00T 0.00S
0.0	0.0	0.0	0.00M 0.00S 0.00V	0.00T 0.00A	0.00	0.00	0.00	0.00	0.00	0.00	0.00M 0.00T 0.00S
EMLEY	16.0	34.80	0.00M 0.00S 0.00V	2.00M 0.00T 0.00A	36.80	0.00	0.00	0.18	0.00	0.00	2.00M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	34.80	2.26	0.00	0.00	0.00	0.00	0.00M 0.00T 0.00S
ICHARDSON	39.0	156.00	0.00M 0.00S 0.00V	4.88M 0.00T 0.00A	160.88	10.73	3.95	0.30	0.00	0.00	4.88M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	156.00	9.86	1.75	0.00	0.00	0.00	0.00M 0.00T 0.00S
ICHARD	40.0	160.00	0.00M 0.00S 0.00V	5.38M 0.00T 0.00A	163.38	21.33	6.70	0.30	0.00	0.00	5.38M 0.00T 0.00S
0.0	0.0	18.00	0.00M 0.00S 0.00V	0.00T 0.00A	178.00	11.24	2.82	0.00	0.00	0.00	0.00M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	360.00	73.70	19.60	0.00	0.00	0.00	0.00M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	360.00	22.07	7.10	0.00	0.00	0.00	0.00M 0.00T 0.00S
0.0	0.0	300.00	0.00M 0.00S 0.00V	5.00M 0.00T 0.00A	305.00	53.64	13.33	0.30	0.00	0.00	5.00M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	300.00	18.70	5.14	0.00	0.00	0.00	0.00M 0.00T 0.00S
0.0	0.0	162.00	0.00M 0.00S 0.00V	5.00M 0.00T 0.00A	167.00	0.00	1.22	0.30	0.00	0.00	5.00M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	162.00	10.24	0.56	0.00	0.00	0.00	0.00M 0.00T 0.00S
0.0	0.0	43.50	0.00M 0.00S 0.00V	2.50M 0.00T 0.00A	74.00	0.00	0.00	0.00	0.00	0.00	2.50M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	43.50	4.66	0.00	0.00	0.00	0.00	0.00M 0.00T 0.00S
0.0	0.0	130.00	0.00M 0.00S 0.00V	5.00M 0.00T 0.00A	135.00	7.08	2.15	0.30	0.00	0.00	5.00M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	130.00	8.28	0.99	0.00	0.00	0.00	0.00M 0.00T 0.00S
0.0	0.0	239.40	0.00M 0.00S 0.00V	4.50M 0.00T 0.00A	243.90	15.08	5.45	0.30	0.00	0.00	4.50M 0.00T 0.00S
0.0	0.0	0.00	0.00M 0.00S 0.00V	0.00T 0.00A	239.40	14.95	2.34	0.00	0.00	0.00	0.00M 0.00T 0.00S