Step 3: Define Physical Database

- physical mirror logical

Logical Report Structure - map data elements into report

Check File

- intro
- year#
- month#
- day#
- balance forward
- forward

Check #

- "TO" Desc
- "FOR" Desc

Transaction

- (0,1) Debit
- (0,1) Credit

Credit Desc

Seqential file

- check
- date
- deposit
- disc1
- disc2
- trans#
- amt.
- flag