# Fully Integrated Financial Packages

VERSATILE - POWERFUL

c-SYSTEMS SOFTWARE INCORPORATED

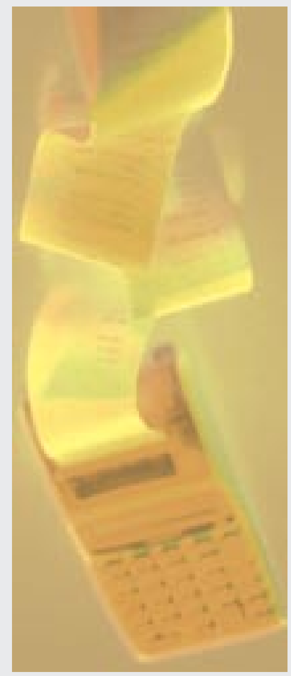
## *Accounts Payable*
## *Payroll*
## *General Ledger*

INTRODUCTION

# INTRO

## *to c-Systems Software's Integrated Financial Packages*

c-Systems Software offers three optional financial packages: Accounts Payable, Payroll, and General Ledger. Like our standard system suite (Point-of-Sale, Inventory Control, Accounts Receivable, and Shop Management), each financial package is a fully developed and time-tested product in use nationwide. Over time, these systems have been enhanced and refined, culminating in mature products which truly meet the financial needs of dealers and distributors.

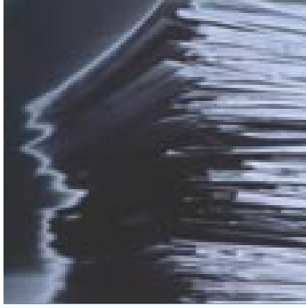


The optional financial packages, like all of c-Systems' programs, are fast, flexible and efficient. Each may be purchased, operated and maintained as a single stand-alone module. However, the General Ledger acts as an "integrator" for the other programs to form a complete financial management system. If integrated, the Accounts Payable, Payroll and standard software packages (or any combination of these) will post information to the General Ledger to produce the two most important financial reports, the Balance Sheet and Income Statement.

Please keep in mind that these are optional software packages and are not necessarily required to operate a dealership or distributorship. The daily, monthly and yearly information and reporting for categories such as sales, cost of goods sold, profit, and sales tax are included in c-Systems' standard software package. The optional financial software packages were designed for the dealer or distributor who is currently handling various phases of the accounting process in-house. These packages were not designed to replace your financial advisor or CPA, but rather to automate the accounting functions currently performed at your place of business. Very little accounting background or knowledge is needed to operate the Accounts Payable and Payroll systems. Only the General Ledger package requires accounting knowledge. Anyone who can currently produce monthly financial statements (Balance Sheets and Income Statements) in-house without the help of an outside accounting firm should have little difficulty adopting the practices of the General Ledger system.

On-site training is available and recommended to facilitate the setup and proper loading of financial data and to smooth the transition to on-line financials. c-Systems' support for the financial software packages (both on-site and by telephone) is designed to help implement and operate these systems.

The following pages describe in great detail most of the features, screens and reports of c-Systems' optional financial packages. These packages, coupled with our core suite of programs, clearly illustrate why c-Systems is the recognized leader in professional business management systems.



# Accounts Payable

The management of cash and the payment of monthly statements are critical, difficult and time-consuming tasks. They are critical because they directly affect the financial rating and status of your company; difficult and time consuming because voluminous supplier and vendor statements must be tracked, checked, verified, and paid monthly. c-Systems' Accounts Payable system greatly simplifies cash management and the settlement of debts. It is designed to handle all the normal accounts payable functions, ranging from invoice entry and editing to the actual printing and reconciliation of checks. The system can operate in a stand-alone environment or it may be interfaced with c-Systems' General Ledger system to automatically transfer accounts payable information onto the financial statements.

## Simplifies Payables

No longer will days be spent each month matching up copies of the suppliers' invoices with their monthly statements. With c-Systems' Accounts Payable system, invoices and credit memos are entered into the system as they are received. The system continuously tracks each account and reports instantly the exact amount past due, currently due and future due. A complete listing of all outstanding invoices from each vendor is available at any time. When it comes time to pay any vendor, you simply check the statement balance against the balance recorded in the system. If the two match, approve the payment and the computer automatically prints a check to settle the debt, deducting any applicable prompt payment discounts. The attached check stub or optional remittance advice clearly indicates the invoices covered by your payment.

In the event that a vendor's statement and the computer balance do not match, it is easy to locate the missing invoice or credit memo. Any invoice not cleared for payment (for example, one containing a part received in error) is held unpaid by the system until the underlying problem is resolved. Both outstanding and previously paid invoice listings are available in printed form and on-screen. Easy access to this information makes settling payment disputes simple.

## Accommodates Manual Checks

Checks may also be written manually to cover debts requiring immediate payment. The manual check information is easily entered into the system and matched against its corresponding invoice to update computerized records.

## Direct Checks

Checks written on the fly for which there is no corresponding invoice are handled via a simple Direct Check program. Direct checks are often written for unscheduled expenses, such as COD freight or emergency supplies runs.

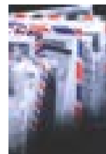


### Tracks Vendor Terms and Discounts

The system tracks all vendor terms and discounts. As each invoice is entered, the system reminds you of the vendor's standard terms. In the event that an invoice carries special terms, the standard terms may be overridden. Invoice due date and discount date tracking allows the system to pay on time as well as take the maximum allowable discount.

### Improves Cash Flow

Wouldn't it be nice to see on the 15th of the month exactly how much cash will be needed to pay your bills on the 1st? The Cash Requirements report indicates the amount of cash needed to pay all of the invoices in the system on any future date. The Cash Requirements report, coupled with the more detailed Aged Trial Balance report, allow you to monitor the status of your bills to assure discounts are taken and to avoid delinquent payments. The Future Cash Requirements report details amounts owed for the upcoming three months and beyond.



**Accounts Payable**

*Improve cash flow by forecasting futures due, maximizing prompt payment discounts, & avoiding costly late fees.*

### Vendor Master Lists and Labels

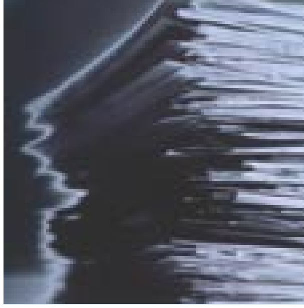
Accounts Payable maintains a complete listing of all vendors and their pertinent information, such as terms, discounts and payment history. c-Systems' check memo feature references these vendor records and facilitates the printing of account numbers or other related information directly on the face of each check. The Vendor Master List prints the information maintained and displayed in the vendor records. The report can be set to print the complete vendor record detail, or in a brief, condensed format. It may also be formatted into mailing labels, and can be sorted and printed by account number or vendor name. A Vendor Analysis report details purchase and payment activity for each vendor in the system. Information is also stored to facilitate 1099 reporting. In addition, alternate payable accounts can also be set for individual vendors to record floor plan payables or individual vendor payable accounts for major product lines.

### Recurring Payables Transactions and Lists

Transactions which occur regularly (such as rent and lease payments) may be set up as Recurring Payables. The system generates a payment transaction automatically each month for recurring payables, which assures that these payments are not overlooked. A listing of recurring payables may be printed at any time.

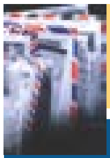
### Setting Accounts Payable Parameters

The Accounts Payable system defines and displays the basic parameters of its operations via the Control screen. These parameters include whether or not the system is interfaced to the general ledger, and if so, to what accounts the payables transactions will be posted.



## Processing Vendor Invoices

To get a better understanding of exactly how the Accounts Payable system operates, let's follow an invoice from receipt to payment. When a vendor invoice is received, its purchase order number, invoice number, invoice type (invoice or credit memo), invoice date, invoice amount and invoice due date are keyed into the software. The system references the vendor's master record to determine the applicable terms and automatically applies the discount date and amount. (If an error or discrepancy prompts us to withhold payment, it can be designated as a Hold. Held invoices are tracked but left unpaid until discrepancies are resolved.) Inquiries into the current status of an open payable transaction are made quickly and easily; including changes to hold status, due date or discount date Finally, the invoice is distributed to the General Ledger by entering the account number, the amount, and an optional description of the transaction. As distributions are entered for the invoice, a transaction total will show, allowing the user to visually compare the distribution and invoice amount.



### Accounts Payable

*Transaction totals are constantly updated to allow comparison between distribution and entered invoice amounts.*

## Aged Trial Balance

The Aged Trial Balance report is helpful in identifying overdue invoices and assuring that vendor discounts are taken. Once transactions have passed through the Data Entry Proof process with no errors, they will appear on this report. The report lists all debts as of the report date and may be run at any time. Open payables are categorized as current & future due, or overdue by 1-30 days, 31-60 days, and 61 or more days. If more than one payable account is used, totals for each account are shown separately.

## Vendor Payables Status

Detailed information on open payables for a specific vendor may either be viewed on-screen or printed. The information is sorted by invoice number and provides a quick reference to the status of invoices for any vendor. Paid invoices are shown as "paid" and the check date is displayed. In addition, open invoices can be viewed which show the original distribution.

## Selecting Invoices for Payment and Non-Payment

The Cash Requirements program is used to select invoices for payment on the next check run. Its accompanying report generates Recurring Payables transactions and lists the status of invoices selected for payment by the Cash Requirements program. Totals are indicated for the current check run, as well as the other payables categories (i.e. on hold, payable, discounts, and future due 1-16/16-30/31-60/60+ days).



## Checks and Additional Reports

- The actual Accounts Payable Check completes the cycle through the AP system that began when the merchandise and invoice first arrived.

- After each check run, a Check Register is printed. This report lists by check number the amounts paid and discounts taken for each vendor processed. Totals are also included such as the number of checks written, the amount of change to the outstanding payables balance, the net amount of the checks and the discounts taken. It also includes any manual checks written since the last check run.

- As the name implies, the Due Invoices Not To Be Paid report details all invoices currently due that will not be paid on the current check run. These invoices contain discrepancies (or may be on floor plan) and have been Held to prevent them from being paid automatically.

- The Month-To-Date Invoices Paid report lists all of the invoices which have been paid in full since the last month-end update.

- The Daily General Ledger Distribution report lists in detail each new transaction and the General Ledger accounts they have posted.

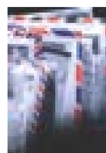
- The Monthly General Ledger Distribution report includes basically the same information as the Daily General Ledger Distribution report. In this report, however, information is presented on a month-to-date basis including all distributions since the last Month-End Update. If your Accounts Payable system does not interface with General Ledger, this report serves as an important reference document for your accountant or bookkeeper. If interfaced, the report produces an audit trail of all accounts payable distributions to the General Ledger system.

- The Vendor Analysis report provides a historical record of your business relationship with each vendor. This report is oftentimes used when negotiating volume discounts with new or current vendors.

- The Check Reconciliation screen and report can be used to reconcile your bank account. The report lists all of the outstanding checks shown on the Outstanding Checks report, as well the checks reconciled since the last Month-End Update. The screen is used to log checks which have cleared the bank and are no longer outstanding.

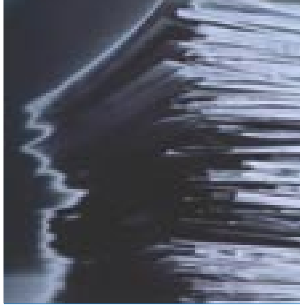
- The Month-End Update screen is used to purge lasts month's transactions from the system and start a new fiscal month. Once a date is specified and verified, the system removes the desired transaction detail.

- The Year-End Update is run after the Month-End update has been completed for the last month of the fiscal year. This process closes the Accounts Payable Ledger for the year and replaces the purchases last year with the current year-to-date purchases.



**Accounts Payable**

*Vendor Analyses present a historical record of business dealings with your vendors to aid in the negotiation of volume discounts.*



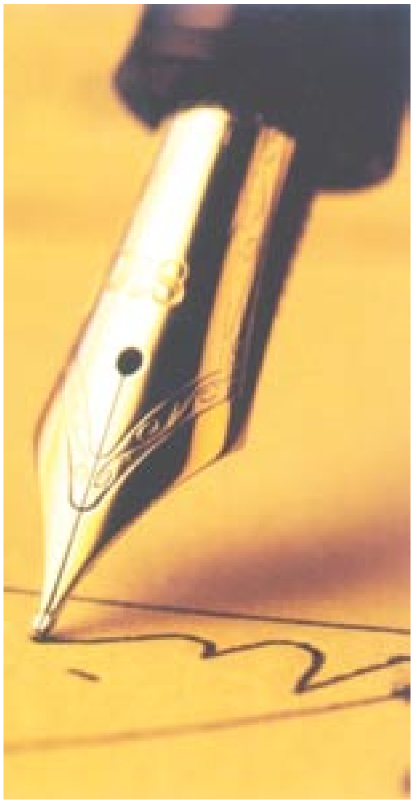
# Payroll

As a company grows and expands, it not only experiences an increase in the number of employees to pay, but also the number of periods to consider, deductions to calculate, and compensation methods to include. c-Systems' Payroll system automates this entire process.

## Detailed Recordkeeping

The module maintains detailed employee records. Along with basic information, such as name, address, department, withholding exemptions, deductions, pay type and period, these records also include hire and termination dates, date of last raise, pay rate, and available vacation and sick hours. All confidential and sensitive information, such as rate of pay and payroll history, is protected by passwords.

## Automatic Payroll Calculation



For each payroll run, simply select the employees to be paid. The system automatically calculates each employee's gross pay, withholding taxes and deductions, as well as pre-tax deductions (401k, cafeteria plans, etc.) Tax tables are designed to be maintained by the user and tax calculations are handled not only for federal, but also for multiple state and local taxing authorities. Fourteen earnings categories (such as regular pay, overtime, double time, vacation, etc.) are provided, and ten miscellaneous deductions (with deduction limits) can be configured. For hourly, salaried and commissioned employees, the system accommodates multiple pay periods (i.e. daily, weekly, biweekly, semi-monthly and monthly). Pay can also be split between departments. This feature is helpful, for example, when an employee works 70% in service and 30% in sales.

## Check Reconciliation

The system prints checks on custom check forms, but Accounts Payable checks may also be used. Each check contains a stub which clearly indicates to the employee not only the current payroll information (such as gross pay, withholding taxes and deductions, but also the year-to-date amounts in each of these categories. After checks are printed, several reports are provided to verify the check transactions and to produce an audit trail. Check history is maintained for a full year, and a reconciliation feature is available.

## Payroll Summaries and Reports

The Payroll Register shows the hours and dollar amounts of all pay types for each employee, along with tax withholdings, deductions and net pay. The Deductions Register lists employee deductions in detail, reflecting either current, month-to-date, quarter-to-date or year-to-date figures. The Detailed Tax Summary includes taxable wages and tax amounts withheld by employee and department for the current, month-to-date, quarter-to-date or year-to-date periods. The information required for federal and state payroll reporting may be printed quarterly. At year-end, even the W-2s are printed automatically.



As with other c-Systems financial software packages, the Payroll system may be run either stand-alone or interfaced to the General Ledger system. If interfaced, the system will produce the General Ledger Transactions from Payroll report, which summarizes by account number all transactions sent to the General Ledger during a payroll run.

### Setting Pay and Deductions Paramaters

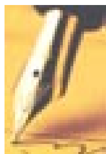
Basic pay and deductions parameters are set in a Payroll Control program. The information defined here includes the company name and address, pay and deduction types, the hours in each pay period and the rate at which each pay type is calculated. It also includes tax information to accommodate 401k and cafeteria plan deductions.

### Employee Master Files and Reports

Each Employee Master File is made up of five screens and contains basic information about each employee. The first screen displays information about the employee, such as his name and address, department, withholding exemptions, deductions, pay type and pay period. In addition, hire and termination dates, pay rates, and available sick and vacation hours are also included. Employees may also be split between as many as five departments, based on the percentage of time spent in each department. This allows for more accurate reporting possibilities. The remaining four screens contain actual payroll information. The second screen depicts information about the last payroll run. This information includes hours worked, pay received, taxes paid and deductions taken. This screen can be viewed before checks are initiated to confirm the information that will print. The remaining three screens present Month-to-Date, Quarter-to-Date, and Year-to-Date payroll history. The Employee Master File Listing prints the information contained on the Employee Master File screens in either summarized or detailed formats. The summary report contains only biographical information, while the detailed report shows all of the historical on file.

### Department Master File and Report

The Department Master File is used to define departments within the payroll system. Many of the payroll reports print by department, allowing a more detailed look at specific payroll information. The accompanying report is useful as a reference when setting up new employees to ensure that they are assigned to the correct payroll department.



Payroll

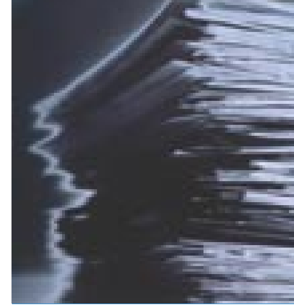
*Employee pay can be split among five different departments, according to the percentage of time spent in each area of the business.*

### Tax Information Records

Tax Information records are used by the system to calculate withholding taxes. Each taxing authority is allowed up to four separate screens. The first screen contains information about each taxing authority (ie. Federal, state, local) including name, identification number and general ledger account numbers. It also includes wage limits and rates for FICA, Disability, and Unemployment Insurance. The remaining three screens contain the actual tax tables for single, married, and head-of-household.

### General Ledger Interface and Report

The G/L Accounts for Pay/Deductions program defines the general ledger account numbers to which specific pay and deduction types should post. The accompanying report lists this same information by department.

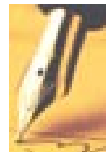


## Pre-Payroll Register

After the net check amounts have been calculated, the Pre-Payroll Register is printed to verify the exact information that will be printed on the checks. This information includes the gross check amounts, any deductions taken, all taxes withheld, and the net check amounts. This can also be viewed on screen through the employee master file.

## General Ledger Payroll Posting

Next, the system displays the Post Payroll G/L Transactions program. Here, we choose the transactions from the current payroll run to post to the specific fiscal month in the General Ledger journal log. This generates the G/L Transactions From Payroll report as a permanent record of these transactions.



### Payroll

*Pre-Payroll Register verifies the actual information that will print on paychecks before the check run is initiated.*

## Check and Report Generation

- Through the Print Payroll Checks program, the system guides us through the steps necessary to print the checks. These include designating the beginning check number, the print date, etc. Then, after loading the check forms, the system generates an alignment pattern on the first check to verify that all the fields print in the precise position.

- The Journal/Check Register should be printed immediately following the printing of the computerized payroll checks to serve as a permanent record of the information printed on the checks. The report is the same as the Pre-Payroll Register, but now includes the actual check numbers and information for handwritten checks.

- The Deduction Register may be printed for any of four different time periods including current, Month-to-Date, Quarter-to-Date, and Year-to-Date. The report shows all non-tax deductions for each employee and includes company and department totals.

- The Detailed Tax Summary report summarizes taxable wages and withholding amounts for individual employees. The report may be printed for four time periods (current, Month-to-Date, Quarter-to-Date, and Year-to-Date) and includes department as well as company totals.

- Monthly, when the bank statement is received for the payroll account, the Check Reconciliation program is used to clear the checks which are no longer outstanding. In addition, the screen may also be used to void payroll checks. After the bank statement has been reconciled, the system prints the Check Reconciliation report, providing a record of check activity. The checks are listed in check number order and include the employee's name, check date, and check amount.

- The Quarterly Report contains the information necessary to satisfy the quarterly tax reporting requirements of state and Federal government agencies and is used to prepare Form 941. At the end of each quarter, after the Quarterly Report has been printed, the Quarter-End Reset program should be run. This program clears the payroll transaction files and prepares them for information from the new quarter.

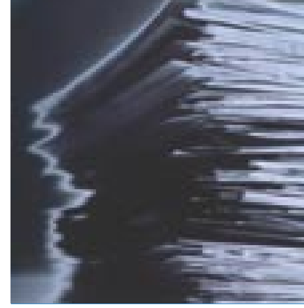


## Check and Report Generation (continued)

- The <u>Year-End Wage/Tax Register</u> prints by employee and contains the same information that is presented on the Form W-2s. Totals are presented by category and the report serves as a permanent record of the information printed on each employee's Form W-2.

- <u>Form W-2</u> copies are printed for the Federal government, state government, employee, and company. After the forms are loaded into the printer, the system prints a test pattern on the first form to verify that it is aligned properly.

- At Year-End, after the Form W-2s have been printed, the <u>Year-End Clearing</u> screen is used to clear last year's payroll records, remove terminated employees and prepare the files to receive the next year's payroll information. It will store W-2 information to enable fast, easy reprinting of W-2s that may have been lost by employees.



# GENERAL LEDGER

c-Systems' General Ledger package provides a clear and up-to-date financial assessment of the company, while streamlining daily accounting procedures and producing the two most important financial documents: the Balance Sheet and Income Statement (Profit and Loss).

## Geared Toward the Accounting Professional

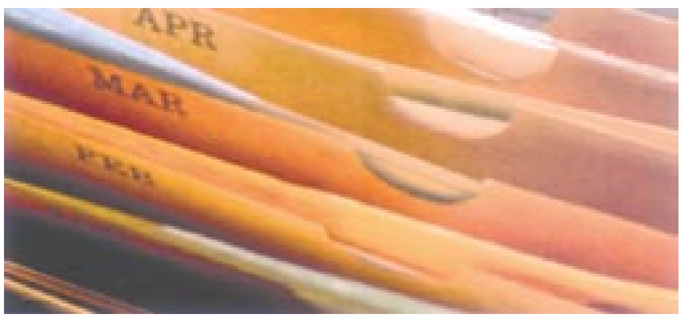
Operation of the General Ledger system requires an understanding of basic accounting principles, such as debits, credits, and the steps in creating journal entries, Balance Sheets and Income Statements.

## Benefits of Integration

The General Ledger package serves as the cornerstone of a completely automated accounting system. Like all of our software packages, the General Ledger system may be run either stand-alone or integrated. If integrated, transactions from c-Systems' other software packages are posted automatically. This process greatly reduces time-intensive clerical work and assures that postings are accurate and always in balance.

## Posting Flexibility

The system is flexible in design, in that it allows transactions to be posted to any month in the current or next fiscal year, thereby eliminating any chance of "lockout." This flexibility includes changes made to financial statements that have already been run. The system also allows for recurring and reversible journals

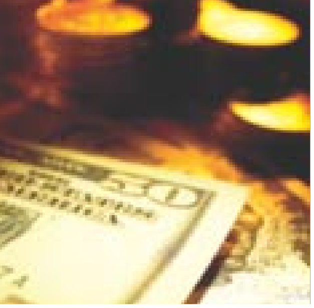



## Fiscal Years and Periods

Accounting periods need not coincide with calendar months, and a fiscal year may be either a 12 or 13 month period. This option is tailored for companies whose accounting periods follow a four-week cycle rather than the traditional monthly cycle. In addition, the system supports two years of records to remain active at the same time, which extends the deadline for year end closeout to be performed.

## Custom Financial Statements

The system is most flexible in its ability to create custom financial statements. Financial statements may be tailored to look exactly as desired, down to each individual line. The system also provides five formats for the Income Statement (Profit and Loss) and two formats for the Balance Sheet. However, numerous Balance and Income reports can be designed using these formats as springboards. For example, a summary report can be created for the bank (or other external source), with more detailed reports generated for in-house (or internal) use. Financial reports for individual departments may also be created.

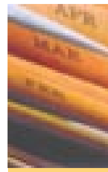


# GENERAL LEDGER

c-Systems' General Ledger package features a variety of Income Statement and Balance Sheet formats, including:

- Current Month and Year-to-Date with Percentage of Sales
- Current Month and Year-to-Date with Actual versus Budget
- Current Month and Year-to-Date with Current Year versus Previous Year
- Current Month and Previous Year with Percentage of Sales
- Current Month with Percentages of Expense and Gross Profit
- Current Balance Only
- Current Balance versus Budget with Percentage of Budget Variance

c-Systems' General Ledger system can prepare updated financial reports within a matter of minutes, which helps management to monitor the company's bottom line as needed. Such reports can also be formatted by department to calculate each area's contribution to total cost and profit.



**General Ledger**

*Financial reports can be formatted by department to illustrate each area's contribution to total cost and profit.*

## Setting Company Parameters

The financial details for each company in the General Ledger system are set up in a master Company Control program. The information entered includes the company number, name, address, first month of the fiscal year, number of accounting months per year, and each fiscal month ending date. The system supports up to 13 accounting periods (months) to accommodate businesses utilizing four-week accounting periods over calendar months. It also permits up to 24 months to remain active at any given time, thereby allowing the books to be left "open" until final accounting entries are available after tax return preparation. This control program is continually updated to display the number automatically assigned to the next journal created in each journal type.

## Chart of Accounts

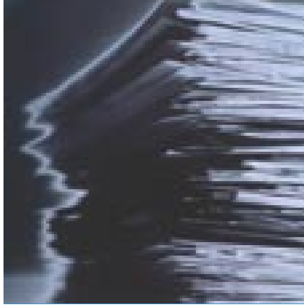
Each company's Chart of Accounts is created and maintained in a centralized program within the General Ledger system. A listing of the Chart of Accounts, along with account balances and individual transaction detail (for a given accounting period), can also be reviewed at any time.

## Setting Budgets

Budget amounts can be set by accounting period for each account. This information is used by the system to create comparative financial statements. A listing of these budgeted amounts is outlined in the Chart of Accounts with Budgets report.

## Support for Manual Transactions

Manual transactions, such as cash shortages/overages, are transactions which don't pass to the General Ledger automatically from other software modules through the G/L interface. Manual entries (journals), as well as corrections to both manual and automatic entries, are performed via a convenient Journal Entry program. As each entry is logged, a running total of the debits and credits, as well as the difference between the two, are displayed.

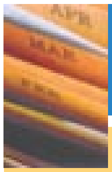


## Checks and Balances

Once journal data entry is complete, the system automatically displays the totals for all the entries. For verification purposes, the total number of transactions, a hash total of the account numbers entered, and the total debit/credit amounts are provided. In the event the journal is out of balance, the system emits an audible beep and displays a warning message.

## Year-End Closing

Year-End Closing finalizes the General Ledger for a fiscal year. The process accomplishes the following: the current year budget figures are moved to the previous year budget fields and the current year budget fields are cleared; the fiscal year and fiscal month ending dates are all incremented by one year; a balance forward amount is entered as a single transaction for each asset, liability, and equity account; each revenue and expense account is zero balanced; and a single net profit transaction is posted to the retained earnings account. Journal entries which have been posted in the following year are renumbered to the accounting periods for the new year.



**General Ledger**

*A detailed trial balance is run before year end close and retained as a permanent record of the company's financial transactions.*

## General Ledger Reports

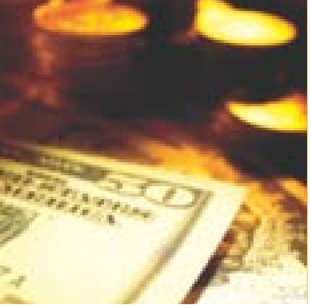
- The Journal Entry Listing prints the transactions entered through the Journal Entry program. The listing is extremely useful in finding an incorrect transaction in the event that the Totals display reports an out of balance condition.

- The Journal Posting report details the posting status of all journals, including out of balance journals not posted. Unposted journals can be easily corrected through the Journal Entry program. After posting, journals cannot be modified, therefore corrections must be made as offsetting entries in a new journal.

- After posting, transactions will appear on the General Ledger Trial Balance report. The report may be printed in summary or detailed format, and may include all or a range of accounts for a specific company, per single month or year-to-date. The detailed version is run before year end close and retained as a permanent record of the company's financial transactions.

## Financial Statement Formatting and Printing

The Financial Statement Format program is powerful yet flexible, allowing the creation of custom financial statements tailored exactly to the desired specifications. Almost every aspect of the statements is variable, including headings, spacing, centering, and capitalization. Both the accounts displayed (single or multiple selections) and their custom descriptions may be specified for each individual line of the financial statements. The statement may also be customized to include a specific selection of companies, print in a particular format (two for balance sheets, five for income statements), and display its own unique report headings.





## Financial Statement Formats

- The Current Balance Only balance sheet is a statement of the financial condition of a business entity on a specific date. It includes Assets, Liabilities, and Equity. Presentation is determined by the user.

- The Current Balance versus Budget with Percentage of Budget Variance balance sheet contains the same information shown on the Current Only Balance Sheet, but includes budget and budget variance information, as well.

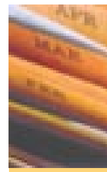
- The Current Month and Year-to-Date with Percentage of Sales income statement reflects the profitability of a business entity over a specific period of time. It includes figures for the current month, year-to-date, and percentage of sales. By displaying the percentage of sales figures, the statement makes it easy to identify the monthly expenses which vary from the year-to-date norm.

- The Current Month and Year-to-Date with Actual versus Budget income statement format retains all of the information presented in the Percentage of Sales Income Statement, but adds budget and budget variance figures to the statement.

- The Current Month and Year-to-Date with Current Year versus Previous Year income statement displays the current month data, the previous year's data from the same month, and the percentage of change. Also included is the same comparison using year-to-date and previous year-to-date figures. The percentage of change information is helpful in spotting problem areas in both income and expense categories.

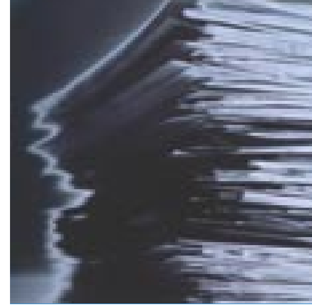
- The Current Month and Previous Year with Percentage of Sales income statement displays the current and previous year's amounts, year to date this year and previous year, as well as percentage of sales for each column.

- The Current Month with Percentages of Expense and Gross Profit income statement displays separate pages for: (1) sales amounts for current month, cost of goods sold, and gross profit percentage; (2) expenses shown as a percentage of sales, percentage of gross, and percentage of expenses; and, (3) current month and year to date amounts for other income and deductions.



### General Ledger

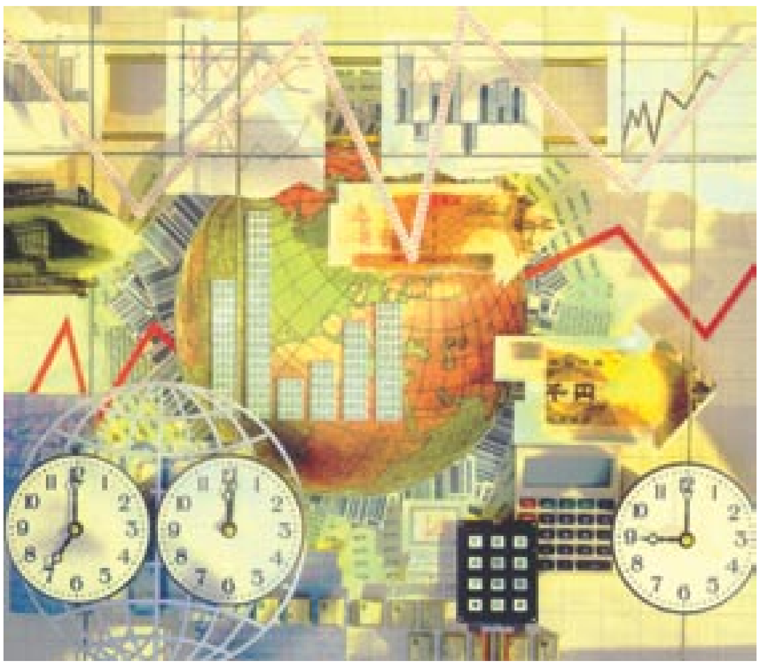
*Two balance sheet and five income statement formats are provided; however, financial statements can be customized to fit any purpose.*



# GL INTERFACE

The General Ledger system may be interfaced to other c-Systems programs, including the core system (Point-of-Sale, Order Entry, Inventory Control, Accounts Receivable, and Shop Management), Accounts Payable, and Payroll packages to automate the accounting process. Interfaces with these programs create automatic journal entries in the General Ledger as transactions are executed. Earlier in this brochure, the Accounts Payable and Payroll interfaces were discussed. The following illustrates the interface between General Ledger and c-Systems' standard software packages.

Three types of journals are created by the standard system interface: accounts receivable, inventory and sales. At the completion of each business day, the system generates the corresponding journals in the General Ledger automatically. These new journals are held in a pre-post state, making it easy to review, print, and change as needed. Once approved, the journals are posted to the General Ledger in the same manner as any manually-created journal.



A General Ledger Update report serves as an audit trail for all journals created. This report may be printed in either a detail or summary format. The detailed report includes an extensive breakdown by invoice of every transaction generated. Summary totals are provided for each active General Ledger account on both reports.

The design of the interface is such that it provides almost limitless flexibility. A Journal Interface program tailors the system to transfer account information as simply or detailed as desired. For simplification, default accounts may be specified for most categories. Conversely, if detailed information is required, the interface can be set up to allow individual items to be posted to unique accounts in the General Ledger. To illustrate, the interface could be set up to transfer figures for an entire product brand, parts only (as opposed to wholegoods), a single type of wholegood, or even one individual part number to individually selected accounts or to one single account in the General Ledger. The interface also allows automatic posting to expense accounts for internal store expenses, rather than requiring journal entries to clear accounts receivable, and postings to multiple receivable accounts for different categories of customers, such as warranty and contracts in transit.

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