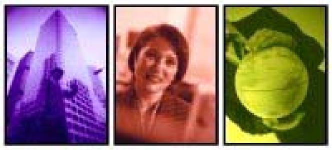

Single-file elegance…
Realtime Accounting/ERP Software

Plus & Minus Product Overview

Version 2002*p*

Plus & Minus's main functions are: General Ledger, Accounts Receivable, Accounts Payable, Inventory Control and Payroll.

It also performs **Job Cost Accounting**, **Product Line** and **Branch Accounting** and includes **Budget/Forecast** journals. The system can be configured to operate in either a "real-time" or "batch" orientation. Real-time provides up-to-the-second reporting of ALL transactions that have been entered into the system regardless of the mode (imported, system generated, etc.) or point of entry.

Plus & Minus' unique **Single File Design** ("SFD") means **no module "interfacing",** or the need to retrieve transactions from one module into another in order to "update" balances. Further, SFD means **no "closing"** one period's transactions prior to commencing the next—all transactions, including future transactions, are handled in a date-sensitive fashion. Lastly, SFD provides real-time system account balances (both general and subsidiary) —**no "posting"** is required! Plus & Minus maintains detailed transactional information including all sales/purchase documents until purged by the user.

Plus & Minus allows the user to maintain a chart of up to 5 billion accounts. In practical terms we find that the average user has from 20,000 to 25,000 general and subsidiary accounts. Plus & Minus supports file sizes of up to 100,000,000 records. Our "Single File Design" (SFD) performs update operations at least ten times faster than most conventional multi-file, modular systems.

Because of the Plus & Minus SFD, the disc storage requirement for Plus & Minus data is typically 10% of that required for competitor's multi-file systems. In addition, Plus & Minus's data sensitive design provides faster entry and more efficient reporting.

The Plus & Minus SFD sets a standard for data file reliability. Power failures typically require no data recovery procedures. Data-entry loss, if any, is restricted to the current transaction for which the user has not yet pressed "*Enter*". Re-indexing utilities are included for routine file maintenance. Additionally, company datasets are easily and quickly replicated for backup or data duplication purposes.

SFD provides Plus & Minus with another important capability. That is the ability to transport information to/from spreadsheet, database, or other user written systems. A Plus & Minus user is not required to process a transaction more than once, whether it initially enters via spreadsheet, database, user-written systems, or Plus & Minus itself. Plus & Minus was created with an "open" architecture that affords the user the ability to "import" information from other systems, or to "export" information to other systems upon demand.

Plus & Minus's ability to translate with spreadsheet is two-way. The user is able to enter information into Plus & Minus and translate it to spreadsheet, or they can enter it into spreadsheet and transport it to Plus & Minus. The ability to translate information from Plus & Minus to spreadsheet is designed to extract information for analytical purposes, to record entries, and to enter budgets. The various data import/export routines provided by Plus & Minus utilize ASCII, OLE or both.

The translation with database serves a very different function -- that is the ability to transport large volumes of detail information to/from database or user written systems. The object is to allow the user to design specialized systems for specialized uses, but still have Plus & Minus perform the vital accounting function. Since Plus & Minus uses one record type, the information "hand-off" between systems is fast, dependable, and simple to use. Another feature is the ability to translate not only transactions but also the submasters (vendors, customers, employees, etc.). This feature gives the user the ability to maintain vendors, customers, employees, etc. in Plus & Minus, and/or external systems.

General Ledger

- There is no posting to the General Ledger.
- The Plus & Minus General Ledger provides six industry specific charts of accounts for easy start up. You may also create your own chart of accounts.
- Since Plus & Minus is transaction based, the detail remains indefinitely.
- Plus & Minus offers flexible reporting from one day to multi-year (weekly, monthly, semi-monthly, bi-monthly, quarterly, semi-annually, annually, bi-annually, etc.). Anyway you want it.
- Plus & Minus creates financial statements for a range of prior or current periods.
- Up to 1 million departments may be used to track profitability detail.
- Plus & Minus allows repeating, reversing and forwarding journal entries to handle automatically all routine transactions.
- Plus & Minus allows you to adjust transactions to prior periods.
- Plus & Minus provides optional user-definable headers and footers to customize financial statements.
- Plus & Minus provides financial statements which may include period, monthly, quarterly and year-to-date information with budget or prior period comparisons.
- Plus & Minus prints dollar variances on Balance Sheets and Income Statements of comparative reports.
- You can even print monthly or weekly reports and export them to spreadsheet for time-line graphing and analysis.
- Rounding can be cents, dollars or thousands.
- Automatic consolidation of up to 400 companies at one time will produce a "consolidating" balance sheet and income statement.
- Plus & Minus supports a consolidating "Top" company (record elimination entries).
- Plus & Minus will distribute earnings to an unlimited number of partners in a partnership.
- You may use a ten or eleven digit explicit account structure (17 implicit structure).

Standard Reports include:

- General Ledger
- Balance Sheet
- Income Statement
- Drill-down (with drill-down reconstruction)
- Transaction Register
- Journals (detail or summary)
- Trial Balance (detail or summary)
- Subsidiary Detail Ledgers
- Depreciation Amortization Schedules
- Departmental Income Statement (detail schedules)
- Chart of Accounts List
- Detail Query
- Analyzer/Query (for quick spreadsheet style reports)
- Standard

(Custom Reports also available)

Accounts Payable

- Add, edit or delete invoices anytime before, during or after payment activity
- Enter new vendors much faster and easier with the new vendor template
- Retains vendor detail indefinitely
- Allows partial payment of invoices
- Select invoices for payment based on user-defined discounts and due dates
- Special "Quick Check" feature allows you to write a check and enter the invoice for that check simultaneously
- The "Quick Check" window looks like a check
- Disbursement transactions are kept in the single file and are available for recall and analysis whenever needed
- There are no time periods in Plus & Minus. There are no special procedures required for month end reporting
- Quickly identifies all outstanding payments with a statistical payment history
- Closed invoices can be recalled as needed
- Supports pre-paid invoices
- Distribution of invoice accounting to a job, department or fund is real-time (as entered)
- User defined terms for each vendor
- User defined check format
- Supports MICR checks
- Supports EFT (Electronic Fund Transfer)
- You may void checks as needed
- Looks up vendor by name or account number
- Quickly processes hand-written checks
- Can print checks from an unlimited number of bank accounts
- Prints Miscellaneous, Dividends and Interest 1099s and 1098s
- Form 1099 and 1098 information can be transmitted to the IRS magnetically
- Calculates available discounts automatically
- On-line cash reconciliation
- Supports "remit to" addresses for companies using cash concentration systems

Standard Reports include:

- Open or All Invoices
- Invoices by Job or Department
- Cash Requirements
- Transaction Register
- Disbursement Journal
- Check Register
- Proof of Cash (Reconciliation)
- Miscellaneous and Interest 1099s
- Magnetic Media 1099s
- Vendor List
- Checks
- MICR
- EFT

(Custom Reports also available)

Accounts Receivable

- Add, edit or delete invoices anytime before, during or after payment.
- Since there are no periods in Plus & Minus , you may charge a payment against any invoice without regard to any accounting period.
- Allows partial payment of invoices.
- Enter payments in a spreadsheet style entry window showing customer invoices.
- Supports open item and/or balance forward customers.
- Enter new customers much faster with all-new customer template.
- Transaction history is maintained indefinitely.
- Allows user-defined terms, codes and aging periods.
- Provides automatic transactions and invoices with flexible frequency options to handle repetitive billings.
- Provides multiple default price codes per customer.
- Allows multiple "ship-to" addresses per customer.
- Allows access by customer name, ID or phone number.
- Prints customizable statements. You define each cell on preprinted forms or blank paper.
- Calculates finance charges automatically based on customer type and handles minimum charge.
- Prepares county, city and state tax for monthly sales tax reports.
- Provides standard or extended user-defined collection messages for statements.
- Full integration with other functions is inherent in single-file design, including: inventory, job cost, contribution, fund accounting, etc.

Standard Reports include:

- Customer Statements
- Transaction Register
- Cash Receipts Journals
- Aged Receivables
- Past Due
- Sales Tax Summary
- Customer Lists

(Custom Reports also available)

Payroll

- Calculates wages and payroll deductions automatically
- Use employee templates for easy employee setup
- Includes built-in-current year federal, state and local tax tables for all 50 states, Washington D.C., Puerto Rico and the Virgin Islands
- Supports automatic payroll processing for hourly, salaried, salary plus overtime, commission or draw-against-commission pay types Process employees individually or at the same time
- Voids previously entered payroll checks at any time
- Write paper checks, MICR checks or EFT (Electronic Fund Transfer)
- Information is added in real-time to Monthly, Quarter to Date and Year to Date data
- Distribute gross pay directly or indirectly
- Direct distributions can be up to 100 cost centers per check
- Stores employee data indefinitely
- Supports daily, weekly, bi-weekly, semi-monthly, monthly, semi-annually, annually or nine monthly (used in schools) payrolls
- Supports Cafeteria (Sec 125), 401 (k) and 403 (d) plans
- Supports 10 Miscellaneous deductions
- Generates printed and magnetic media W-2s automatically at the end of the year
- Automatically accrues vacation and sick hours earned by pay period or by hours worked
- Supports EIC (Earned Income Credit)
- Supports TIP reporting
- Automatic payroll deduction for child support sets up as a payable for check writing to court trustee
- Import of time data from third party time gathering systems
- Burden rates can be set for use in Job Cost
- Handles Worker Compensation calculations for class of work performed
- The current tax tables are shipped with the system

Standard Payroll Reports include:

- Payroll Summary
- FICA
- Medicare
- FUTA Report, 941 and states reporting
- W-2s
- Time Card Entry
- Magnetic Media W-2s
- Magnetic Media for some states
- Payroll Register
- Deduction Register
- Workers Comp Report
- List Employees
- Hours/Earnings Report
- Tax File List
- Payroll Checks

(Custom Reports also available)

Inventory

- Supports LIFO, FIFO, Specific Unit, Moving Average, Retail Sales and Lower of Cost or Market costing methods.
- Provides up to a 15 character ID for each item.
- Tracks in real-time; quantities on-hand, on-order, committed and transfers.
- Discounts on multiple items by percent, amount or both.
- Handles change by range of items, departments or vendor.
- Prices per item can be adjusted up or down by customer and/or salesperson.
- Prices can be changed in a Plus & Minus spreadsheet using formulas or exported to any popular spreadsheet and imported back
- Enter and store prices by amount or as percent markup above current cost.
- Once entered on an invoice, price and cost does not fluctuate.
- User defined template for entry of inventory items. Change any system-provided defaults or add additional default information into any inventory item master record field to save time when setting up new items.
- Items can be imported from spreadsheet.
- Item look up items number or description.
- Track by serial number.
- Track by lot number.
- Track items by departments.
- Track items by warehouse.
- Provides multi-level assembly and disassembly capabilities for the selling of items comprised of several components.
- Provides vendor history; sales, returns, adjustments and receipts.
- Extends selling price up to four digits to the right of decimal point.
- Indefinitely retains inventory transaction detail for historical reporting on each or specific items.
- Supports bar coding when receiving, moving or shipping.
- Carry company bar code ID and/or customer bar code ID (necessary for items using UPC codes).
- Physical inventory can be bar scanned and entered on an electronic worksheet.
- Up to 4 by 40 character rows to describe each item.
- Allows up to 16 by 40 character rows for extended description.
- Up to 68 definable item cells.

Standard Reports include:

- Stock Status
- Transaction Register
- Quantity Variance
- Cost Variance
- Valuation
- Price List
- Cost List
- Department Summary

(Custom Reports also available)

- EOQ Reorder Analysis
- Physical Inventory
- Activity to Date
- Inventory Items List
- Assembly Items
- Specific Unit Items
- Buyers Guide
- Versus (ISO 9000)

Plus & Minus

Sales Quote/Order/Invoice

The Sales Quote/Order/Invoice Document Writer allows you to prepare quotes, orders and invoices to service your customers and organize your inventory.

- E-mail, fax or print quotes, orders and invoices.
- Sale documents can be up to 1,000 rows long.
- Converts quotes to orders and orders to invoices on demand.
- Quotes, orders and invoices remain on-line indefinitely. Vital for a near-paperless environment.
- Changes invoice number on backorders.
- Prints assembly detail on documents, if needed.
- Quotes and orders can be recalled and used to create a new order.
- Update Inventory "committed sales" when order is entered. Updates "on hand" when shipped.
- User-defined print/fax format. Up to 68 cells of information for each document.
- Customer setup window supports international addresses.
- Numbers documents automatically.
- Create backorders at user's option.
- Supports EDI translation.
- Supports multiple warehouses.
- Supports serial/lot numbers.
- Allows voiding of open orders.
- Copy a purchase order as a sales order (just-in-time inventory).
- Scan backorders in backorder chain.
- Supports contract pricing (a separate price for each customer).
- Supports customer item numbers.
- Customer Purchase Order Number search (by customer or global for all customers).
- Supports requisition ordering.
- A "Roll Through" option allows you to scan customer orders electronically.
- Calculate commissions by item.

Standard Reports include:

- Sales Quote
- Order
- Ship
- Invoice
- Work Order
- Pick
- Back Order Report
- Stock Status
- Open; Quotes, Orders, Ships, Receives and Moves

Sales Analysis Reporting of Sales by:

- Customer
- Customer by Item
- Customer by Salesperson
- Document #
- Document # by Salesperson
- Sales Tax
- Item detail
- Rank by Profitability
- Usage (ISO 9000 Reporting)
- Versus (shipments made by date promised)

(Custom Reports also available)

POS, Point of Sale

The Plus & Minus POS (Point of Sale) system uses off-the-shelf hardware. The POS uses existing Plus&Minus single-file architecture. No new files are created to service POS sales. Sales can be on-account, cash, credit card or a mix. Hardware supported follows:

- Computer
- Monitor
- Keyboard
- Thermal printer
- Bar code scanner
- Cash drawer (optional)
- Check scanner

Features available at the sales counter

- Scan items using UPC bar codes
- Display scanned items for customer and clerk viewing
- Accept cash or swipe a credit card
- Scan a check for verification
- Print a receipt for the customer
- Print a receipt copy for your company
- Print a credit card signature form.
- A display of the total amount of the sale for the customer to view.
- Item number searches by:
  Item # or
  Item description or
  UPC bar code
- Use a pistol-grip UPC scanner.
- The amount tendered should be entered and the computer should calculate the amount due the customer.
- Automatically open a cash drawer, if cash is tendered.
- Credit card scanner can be attached to the computer.
- The printer prints an **original** and **customer** receipt and credit card signature form.
- A single computer so POS and account sales can be done from the same computer.

Purchase Quote/Order/Invoice

The Purchase Quote/Order/Invoice Document Writer allows you to prepare quotes, orders and invoices to your vendors, organize your inventory and monitor the quality of vendor performance. It's easier to supervise purchasing, plus you'll have better control of your inventory with automatic real-time updates and EOQ (Economic Order Quantity) analyses.

- E-mail, print or fax quotes, orders and invoices.
- Issue Purchase Orders for stocked or non-stocked items.
- Explode purchase quote or orders for submission to vendors.
- Purchase orders can be up to 1,000 rows long. You can carry generic descriptions for each item.
- Receive items not on original purchase order.
- Items can be charged against a job.
- Updates are real-time.
- Converts quotes to orders and orders to invoices on demand.
- Quotes and orders can be recalled and used to create a new order.
- Quotes, orders and invoices remain on-line indefinitely. This feature is vital if moving your office to a near-paperless environment.
- Update Inventory "on-order purchases" when order is entered. Updates "on-hand" Inventory when order is received or invoiced.
- Changes invoice number on backorders.
- Prints assembly detail on documents, if needed.
- User-defined print/fax format. Up to 68 cells of information for each document.
- Numbers documents automatically.
- Allows separate number ranges for quotes, orders and invoices.
- Create backorders at user's option.
- Supports EDI translation.
- Word wrap for entering lengthy descriptions.
- Supports multiple warehouses.
- Supports serial/lot numbers.
- Allows voiding of open orders.
- Copy a sales order as a purchase order (just-in-time inventory).
- Scan backorders in backorder chain.
- Supports contract pricing.
- Supports vendor item numbers.
- A "Roll Through" option allows you to scan vendor orders electronically.

Standard Reports include:

- Purchase Quote
- Order
- Receive
- Invoice
- Work Order
- Back Order Report
- Stock Status
- Open Quotes, Orders, Receives

Purchase Quote/Order/Invoice cont'd.

Purchases by:

- Vendor
- Vendor by Item
- Vendor by Purchaser
- Document #
- Document # by Purchaser
- Use Tax
- Rank by Profitability
- Usage (ISO 9000 Reporting)
- Versus (shipments made by date promised)
- Detail by Item

(Custom Reports also available)

Work in Process: Quote/Order/Invoice

The Work in Process Document Writer allows you to prepare quotes, movements, orders and invoices in order to manufacture or fabricate an item. It helps you organize your inventory and monitor the quality of your business' performance.

Plus & Minus makes it easier to supervise work in process, plus you'll have better control of your inventory with automatic real-time updates and EOQ (Economic Order Quantity) analyses. The Work in Process Document Writer is similar to the Sales and Purchase Document Writers. When you learn one you have learned the others.

- E-mail, print or fax quotes, orders and invoices.
- Issue Work in Process Orders for stocked or non-stocked items.
- Work in Process orders can be up to 1,000 rows long. You can carry generic descriptions for each item.
- Items can be charged against a job.
- Updates are real-time.
- Converts quotes to orders and orders to invoices on demand.
- Quotes and orders can be recalled and used to create a new order.
- Quotes, orders and invoices remain on-line indefinitely. This feature is vital if moving your office to a paperless environment.
- Changes invoice number on backorders.
- Prints assembly detail on documents, if needed.
- Update Inventory "on-order purchases" when order is entered. Updates Inventory when order is moved or invoiced.
- User-defined print/fax format. Up to 68 cells of information for each document.
- Numbers documents automatically.
- Allows separate number ranges for quotes, orders and invoices.
- Create backorders at user's option.
- Supports EDI translation.
- Word wrap for entering lengthy descriptions.
- Supports multiple warehouses.
- Supports serial/lot numbers.
- Allows voiding of open orders.
- Scan backorders in backorder chain.
- Copy a sales order as a work-in-process order (just-in-time inventory).
- Supports stage numbers and descriptions.
- A "Roll Through" option allows you to scan stage orders electronically.

Standard Reports include:

- Work in Process Quote
- Order
- Move
- Invoice
- Work Order
- Back Order Report
- Stock Status
- Open Quotes, Orders, Moves

Work in Process by:

- Stage by Item
- Stage by Stageperson
- Document #
- Document # by Stageperson
- Rank by Profitability
- Usage (ISO 9000 Reporting)
- Versus (movements made by date promised)
- Detail by Item

(Custom Reports also available)

Job Cost

- Generate job cost reports on a "committed" basis (open purchase orders)
- Track costs and revenue by specific job, panel, phase or any of over one hundred combinations.
- Maintains cost of labor, equipment, materials, sub-contractors, overhead and user-defined costs as they occur.
- Compares budget with actual cost for specific tasks to track individual phase and cost combinations.
- Produces AIA draw request (with spreadsheet).
- Generates contract-in-progress report for submission to bonding agent.
- Single-file eliminates interfacing. Transaction entry is real-time.
- Track payables by job.
- Track change orders.
- Input budgets from spreadsheet takeoffs or third party systems.

Standard Reports include:

- Actual versus Budget
- Weekly/Draw Matrix
- Job Cost Estimate
- Change Orders
- Time Card Edit
- Job Cost Summary
- Job cost Detail
- Employees by Job
- Equipment by Job
- Work-in-Progress
- Workers Comp

(Custom Reports also available)

EDI, EFT, and FAX

EDI (Electronic Data Interchange), EFT (Electronic Fund Transfer) and Fax are supported from any position in the system. Each of these communication media is available when needed in Plus & Minus.

Fund Accounting

- Unlimited number of funds.
- Fund Matrix reports the balance sheet and income statement by fund.
- Inter-fund balances are eliminated in consolidation (if there are no timing differences).
- Sub funds can be created and reported as subsidiaries to the main funds.
- Supports inter-fund and intra-fund transactions.
- Supports inter-fund and intra-fund balances.
- Funding contract transaction details can be recalled by date crossing fiscal year ends, if needed.
- Custom Reports also available

Foreign Currency Translation

Plus & Minus supports foreign currency conversion by maintaining another set of books in the target currency.

- Translate as often as necessary.
- Maintain translation table by day, week or month.
- Translate using futures contracts.
- Translate by day rate or average for month or month-end rate.

Different rates can be applied to individual assets, liabilities, equity, revenues and expenses.

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