

EXHIBIT A: YOUR OUTSOURCED ACCOUNTING DEPARTMENT



Cash Receipt and Billing Services

- Generate invoices
- Receive deposit information and other documentation and verify general ledger coding and posting to revenue and/or accounts receivable
- Code credit card transactions to general ledger
- Reconcile cash receipts and deposit accounts
- Provide monthly accounts receivable report and review with management for collection issues

Cash Disbursement Management

- Manage accounts payable process optimizing cash flow by utilizing discounts and grace periods
- Review invoices, expense reports and credit cards for proper approval, proper ledger posting and tax information
- Prepare checks and wire transfers
- Receive check/wire authorizations
- Distribute cash disbursements
- Enter accounts payable invoices into general ledger

Payroll Processing

- Process payroll requests for payment through third-party payroll service
- Ensure monthly, quarterly and annual payroll forms are properly filed
- Update and maintain employee data regarding wage and benefit information

Payroll Processing – continued

- Update and maintain information regarding state tax registration and filing requirements
- Calculate and remit for payment any employee benefits
- Provide human resource assistance to management as requested, such as analyzing benefit plan options and establishing compensation levels by function

Monthly Financial Reporting

- Provide monthly reports to management
- Provide availability to assist management as needed
- Prepare, enter and post all journal entries
- Update chart of accounts as needed
- Maintain property and equipment records and depreciation schedules
- Adjust accruals and maintain account reconciliations

Taxes

- Prepare sales, use and alcohol transactional tax returns, as required
- Prepare business personal property tax returns
- Ensure proper state filing registrations are maintained
- Prepare Forms 1099-Misc for independent contractors
- Maintain financial records in accordance with IRS regulation