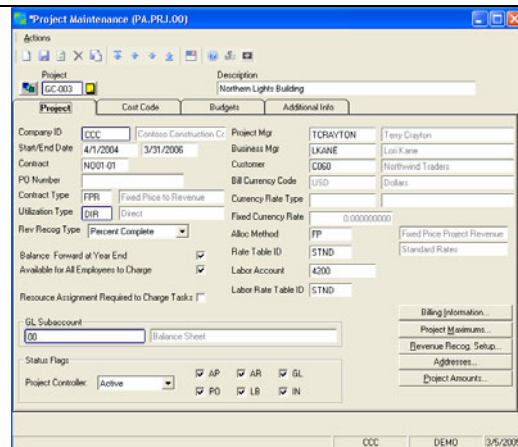


Project Accounting Series for Construction

Spitfire offers a complete suite of tools to simplify the complexities of the professional services organization's project accounting requirements. From accrued cost to zero-based budgets, we've got you covered. Available applications include:

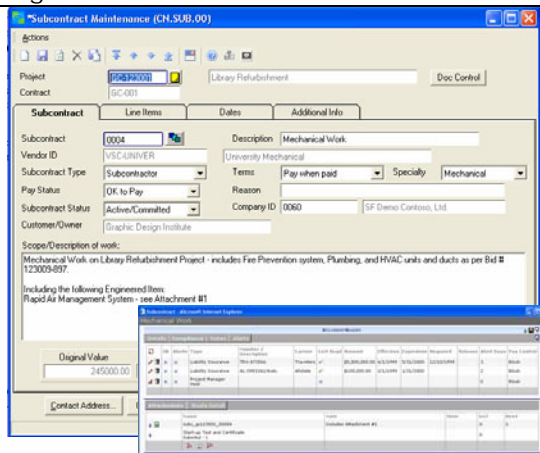
Project Controller

The "heart" of job cost control. This is the area that controls how your jobs are structured, maintained, and closed out. Rules may be established to define automatic computations for overhead allocations, billing rates, and revenue that apply rates, multipliers, and percentages to project transactions for analysis and billing. You can "roll-up" projects for summary analysis or "drill down" to see detailed transactions. You have complete visibility of your committed costs, including daily labor costing. Spitfire gives you have full control over your project's cost and revenue!



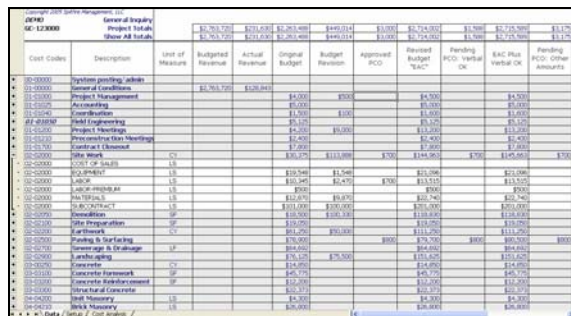
Contract Management

There's a reason you are called a contractor - contracts are central to your business - and proper control of them is essential. With our Contract Management application you can easily gain control of your change order process—with your customers as well as subcontractors. During the change order process budget and billing information, as well as the contract itself, is updated. And with our subcontractor payment control, you can tie release of payment to critical control factors, like release of lien waivers. In addition, our pay-when-paid feature streamlines your cash flow management and keeps everyone happy.



Project Budgeting and Forecasting

The key to understanding your profit picture is to start with a valid baseline and make certain that your cost at completion is as accurate as possible. Spitfire provides a variety of forecasting methodologies including Percentage Completion, Units of Production, and various other productivity driven components. Budget entry is easy with a variety of budget-entry vehicles (including imports and budget templates) and exporting your budget to an Excel spreadsheet for analysis or refinement is just a mouse click.

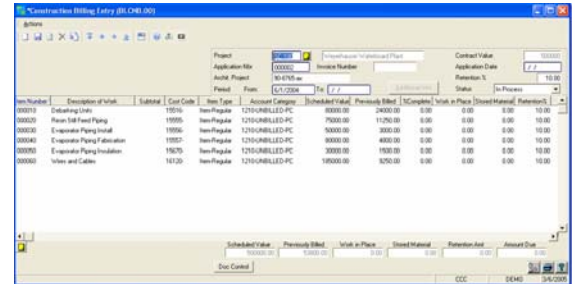


Cost Codes	Description	Unit of Measure	Budgeted Revenue	Actual Revenue	Original Budget	Budget Revision	Approval PCC	Revised Budget %ACT	Pending PCC	Verbal OK	Pending PCC - Other Amounts
00-0000	System pending, address										
01-0000	General conditions										
02-0000	Excavation										
03-0000	Foundation										
04-0000	Site preparation										
05-0000	Site work										
06-0000	Site work										
07-0000	Site work										
08-0000	Site work										
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Project Accounting Series for Construction

Flexible Billings

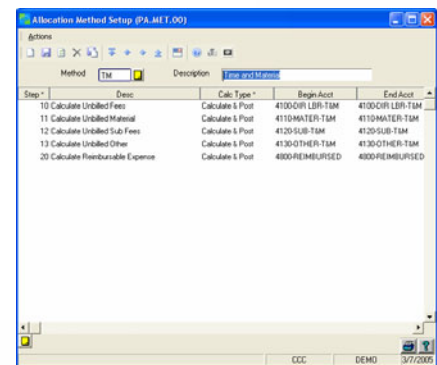
You need flexible and complete billing options to meet the diverse needs of your customers. Whether AIA, Cost-based, Progress billing, or some combination, we have the right tool to get the job done. Frequently, construction billings may require some modifications, both during and after the billing cycle. With Spitfire, it is easy to add, delete, or modify billing items; in addition we handle “roll-backs” on AIA billings. You also have the ability to facilitate payment of subcontractor’s request for payment tied to your billing schedule of values.



Item Number	Description of Work	Subtotal	Item Type	Account Category	Scheduled Value	Previously Billed	% Complete	Units in Place	Unbilled Material	Retention %
000010	Clearing/Grub	1250	Item/Regale	1210UNBILLED-PC	8000.00	2400.00	0.00	0.00	0.00	10.00
000020	Rebar 1/4" Feed Piling	1995	Item/Regale	1210UNBILLED-PC	7500.00	1120.00	0.00	0.00	0.00	10.00
000030	Excavator Piling Install	1995	Item/Regale	1210UNBILLED-PC	5000.00	3000.00	0.00	0.00	0.00	10.00
000040	Excavator Piling Installation	1995	Item/Regale	1210UNBILLED-PC	3000.00	400.00	0.00	0.00	0.00	10.00
000050	Excavator Piling Installation	1975	Item/Regale	1210UNBILLED-PC	3000.00	1500.00	0.00	0.00	0.00	10.00
000060	Water and Cables	1620	Item/Regale	1210UNBILLED-PC	19000.00	920.00	0.00	0.00	0.00	10.00

Allocator

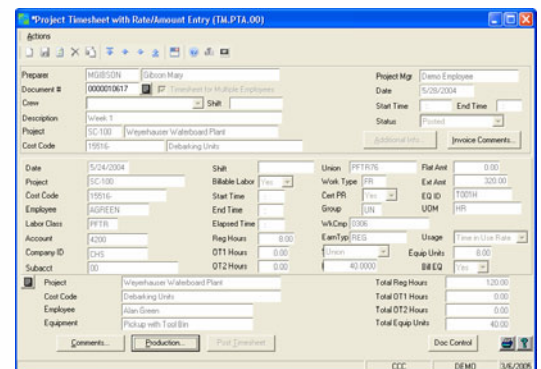
In construction, it sometimes seems we deal with more exceptions than rules. The Allocator application has been developed to allow you to automate and control complex cost and billing allocations. From allocating your company G&A cost to exclusion of non-billable cost items in T&M billings, we’ve got you covered. Finally, YOU have control over these complex processes. We provide tools for multi-tier rates, automatic allocations, “filtering” of cost or billing data—with full audit control. In addition, with date sensitive controls, you can enter rate changes ahead of time, confident that they will be applied at the right time.



Step	Desc	Calc. Type	Begin Acct	End Acct
10	Calculate Unbilled Fees	Calculate % Post	41300PR-LBR-TM	41300PR-LBR-TM
11	Calculate Unbilled Material	Calculate % Post	4110MATER-TM	4110MATER-TM
12	Calculate Unbilled Sub Fees	Calculate % Post	4120SUB-TM	4120SUB-TM
13	Calculate Unbilled Other	Calculate % Post	4130OTHER-TM	4130OTHER-TM
20	Calculate Reimbursable Expense	Calculate % Post	4800REIMBURSED	4800REIMBURSED

Construction Payroll

Ensuring that your employees are happy and productive begins with making sure they are properly compensated. In construction, this is easier said than done. We have developed the tools you need to handle complex rate determinations, track and report Worker’s Compensation, deal with your Union reporting requirements, and quickly hire and terminate employees. We support all Federal and State withholding and reporting requirements and can even establish priority of garnishment withholding. You can also record equipment charges and production quantities, in conjunction with recording of your employees’ time.



Project	Cost Code	Date	Employee	Reg Hours	OT1 Hours	OT2 Hours	Equip Units	Equip Units
SC100	19516	5/28/2004	AGREEN	8.00	0.00	0.00	0.00	0.00
SC100	19516	5/28/2004	AGREEN	8.00	0.00	0.00	0.00	0.00
SC100	19516	5/28/2004	AGREEN	8.00	0.00	0.00	0.00	0.00