

## ICOMMANDER Accounting Software for Local Governmental Units

### CPA/CPA

ICOMMANDER Accounting Software and our support staff provide CPA/CPA to our customers (Computerization Professionally Applied by Certified Public Accountants). Experienced CPA's have designed and built the software and experienced CPA's and other accountants are part of the team that implements, trains, and supports our users. ICOMMANDER Corporation is not your typical software company. Check out our website ([www.icmdr.com](http://www.icmdr.com)) and contact us for a demonstration.

ICOMMANDER developers and support staff include CPA's with over thirty years of experience in working with Michigan Cities, Counties, Villages and other entities such as transportation authorities, parks commissions, commissions on aging, housing commissions, etc. as auditors and as consultants.

### Unique Capabilities for Local Units of Government

Budgeting and financial reporting for governmental units was a significant part of why the developer of ICOMMANDER got into developing accounting software. A budgeting system specific to the needs of Isabella County was developed in the early 1980's. This later evolved into a general ledger and financial reporting system but was aimed at keying in month-end totals from manual records. Many valuable concepts of this government-specific system were incorporated into the ICOMMANDER General Ledger System, which was designed and built several years later. ICOMMANDER Accounting Systems are flexible enough to be used by almost any type of entity but the earlier development of a government-specific system helped to provide the background needed to assure that local governments were especially well accommodated.

The ability to develop and refine the annual budget via the computer general ledger system retained major significance in the ICOMMANDER General Ledger System. This includes the ability to develop the preliminary budget as the initial version and then to copy it to another version for updates as it moves through the budgeting process (up to 99 versions for any fiscal year may be created). Budgeting also includes a sophisticated budget amendment tracking facility that segregates departmental transfers from total budget changes and provides a complete trail to where each budget change originated from and why.

Comprehensive budget amendments later in the fiscal year are accommodated by a function that enables online work-up of the complete amended budget and then automatically generating budget amendment entries to reflect the updated budget once approved. GASB-34 requirements for reporting both original and current budget are easily met.

Budget amounts may be entered in total or per month so that interim reports can take into account how many periods have been processed and/or seasonal variations. If the ICommander Purchase Order System is in use, budget commitments and expenditures incurred may be compared against available budget amounts on a real-time basis (more about this later).

ICommander G/L provides comprehensive financial reporting at any desired level plus extensive analytical reporting across all funds or fund types when needed. The reporting is driven by the codes, which comprise the account numbers but is extended to include user-defined background codes and groups associated with the account codes. This assures that all reports can always be relied upon to present actual totals without maintaining any separate report-generation database. Up to 99 years of comparative monthly history may be stored and all history will stay comparable regardless of changes to the chart of accounts over several years. A unique chart rearrange function which effectively takes the general ledger data files apart and puts the data and history back together with new account numbers is provided to handle significant chart changes either due to your decisions or when mandated by the State.

If you have been using ICommander for ten years when the State decides to make major changes to the uniform chart of accounts, you will appreciate the significance of retaining comparative history completely re-routed to a new chart. This is also great for assisting with the statistical section of the comprehensive annual financial report.

The flexible chart structure is very helpful for creating reports which facilitate GASB-34 reporting. If your state requires use of a uniform chart of accounts which does not address the GASB-34 reporting, ICommander enables you to handle it while continuing to be able to produce reports matching the requirements of your state.

Local governments will also find ICommander Accounts Payable to be a refreshing change as it provides all of the capabilities for managing payables needed even by a complex business. Some A/P systems for governmental entities assume all you need is an expensive check-writing system.

The ICommander Purchase Order/Expense Entry system is extremely useful for controlling purchases of materials and services. Remaining budget amounts can be validated as purchase orders are entered and then updated immediately. In addition to the ability to track purchase commitments or encumbrances, facilities are provided which enable accurate expenditure coding by non-accountants. This, coupled with the multi-company capability of ICommander Systems, enables setting up buildings or departments to enter purchase orders with whatever level of control best fits.

The ICom Commander Utility Billing systems offers many unique features for handling sewer, water, trash, and other utilities including the flexibility to adapt to unique exceptions arising from ordinances adopted over many years.

The ICom Commander General Billing System handles billing for a wide range of services including inter-fund DPW charges.

The ICom Commander A/R-Cash Receipts System provides a business-quality system for handling all non-Utility billings and receipts. Transactions must be in balance for each fund in order to post but most of the interfund entries required to accomplish this are automatically generated by ICom Commander (as is the case for each of the other systems).

Governments with a central stores setup may also find the ICom Commander Inventory Costing System very useful. This system includes separate purchase order functions with extensive options for using the system to calculate how much to purchase from whom based on volumes of usage and comparative costs.

There are feature lists for each of the ICom Commander Accounting Software Systems available for download on our website as well as a reduced copy of all menu screens for each system. The comments below address how some of the features are applied for local units of government.

## **General Ledger (G/L)**

The ICommander G/L Chart of Accounts is very flexible with the ability to define up to 5 individual components to fit your needs and to also group and classify the components. ICommander uses a unique approach of assigning background group and classification codes to components of the actual account numbers. This enables ICommander to understand the nature of each element and to provide very extensive reporting options without making the actual account numbers unduly long and complex.

This includes groupings by activity major functions, object account groups, departmental responsibility, CFDA number, grant number, etc., without needing to include every grouping directly in the account number itself. A powerful reporting capability allows easy access to any and all of these coding structures.

This structure enables use of the State Chart of Accounts directly where it makes sense and indirectly via the background codes where it does not. Your chart of accounts can be specific to your needs but the ICommander structure enables creation of reports using all valid state codes without any extra work by the user.

In addition to the budgeting capabilities discussed above, separate grant budgets for grant years different than the entity fiscal year can co-exist with the entity-wide budget. Year-end adjustments to the prior year can be posted back to that year at any time up to one year later. Changes in balance sheet account balances are automatically rolled forward into the current year balances immediately upon posting.

There is a large number of options for printing financial statements and other reports using any combination of the account number components and the background grouping codes. Each report option includes consistent date and parameter selection screens to get at any pattern represented in the accounts and codes and all parameters may be saved for easy re-use. The unique accounting period design in ICommander allows access to any period in the current or any prior fiscal year. Reporting can overlap fiscal years and up to 99 years of comparative monthly history may be stored and accessed.

All reports include an option to create tab-delimited files for easy import into spreadsheet software. There are additional options to export a rolling 12 or 24 month report for spreadsheet and database import.

On Linux/Unix systems, there is an ICommander menu choice to convert any ICommander report into a PDF file which may then be viewed using the Adobe Acrobat reader. Any report may also be viewed directly from an ICommander session using a powerful tool that allows exploring reports and searching for patterns much more capably than with the Acrobat Reader and without the additional steps to create and access a PDF file.

## **Accounts Payable (A/P)**

ICommander Accounts Payable has all of the features you need for tracking what is owed to vendors and your history with each of them, including unlimited history by vendor, check number, and general ledger account. A complete Job Cost System is incorporated into the A/P System. This may be used to track particular projects or can be configured to track capital expenditures including establishing an authorization and budgeting system.

The job accounting functions built into ICommander A/P enable setting up all phases and categories of a major construction project such as a downtown redevelopment project. This includes establishing budget amounts for each project component and then tracking actual costs in comparison even across multiple fiscal years. Change order tracking is also available. The Payroll system is interfaced into the A/P Job System which can be very useful in tracking compliance with Davis-Bacon and other requirements.

There are extensive options for automating assignment of G/L account numbers including saving prior distributions for recall and assigning one or several pre-defined distributions of either dollar amounts or percentages.

Separate A/P processing by individual departments is easily accommodated by using the multi-company capability of ICommander to set up separate files tailored to each operation and to authorize only selected users for each.

Use of a common or pooled bank account is effectively handled by the system with each fund absorbing its own expenses with automatic generation of interfund cash transfers needed. However, when separate bank accounts are required, this can be accommodated in number of ways. If payments are made by the common disbursing account, interfund Due To/From entries are automatically generated which may be cleared with checks or bank account transfers. Payments can alternatively be on separate checks for each account under a single A/P Company-ID or under separate A/P Companies setup for each required separate account. For separate accounts with a limited number of disbursements, such as many debt retirement funds, the simplest approach may be to issue checks manually and then enter into A/P manually as direct cash payments made from other accounts. Small funds with limited activity may also be entered directly into unique G/L Journals directly in the G/L System, if desired.

On-line check reconciliation is provided. Additionally, routines to export checks to a magnetic media file for your bank to validate before clearing have been implemented in some cases together with a facility to import cleared checks from a file provided from the bank to fully automate matching cleared checks against the A/P System records.

Trust and agency funds may take advantage of a unique feature of ICommander G/L to setup Temporary Balance Sheet accounts which enable tracking receipts, disbursements, and balances of each activity. This gives you the same functionality of income statement accounts but avoids confusing entity-wide consolidated reporting by excluding the activity of the trust accounts.

## **Payroll (P/R)**

ICommander P/R is one of the most capable and flexible systems available. We have found local governments often have very unique compensation arrangements with certain employee groups. So far, ICommander has found a way to handle anything encountered and we will continue to add features, if we finally hit a barrier.

There is essentially an unlimited number of pay types and deductions which may be setup to deal with the myriad of complex arrangements unique to a particular governmental unit.

All bargaining units and the classifications and wage levels within them may be established for automated salary and wage rate assignment and automated update of union-related deductions. This includes cross-referencing to Job Classifications to simplify tracking positions and to facilitate Workers Compensation reporting.

Options for assigning salary and wage account numbers are very extensive and include the ability to setup percentage distributions when needed. Payroll taxes and workers compensation expense can be automatically allocated to specific fixed accounts or to accounts which follow the wage account coding either directly or indirectly.

A complete leave-time tracking system is included with many options relating to how and when hours are accrued. There is also an option to use the P/R system to allocate health and other insurance plan expenses automatically and, as a byproduct, track the participants in each plan.

Retirement and other tax reporting is fully supported. This includes automatic creation of magnetic media files for reporting when needed and for automatic generation of employee census information for retirement plans.

Tax rates are in maintainable files which are easily updated whenever changes occur. ICommander support staff assist in keeping these files updated by watching for changes and notifying you about changes to be made as soon as possible.

Direct deposit is available for any bank using the standard ACH file layout. Other formats are added as needed.

The start of a new calendar or fiscal year is largely a non-event for ICommander Payroll (and the other ICommander systems). You can start processing payrolls in a new calendar year as soon as needed and then return to a prior year or quarter at any time.

History is available in about any way you can imagine. Many personnel functions are also built into ICommander P/R so that it can be used to track almost anything you wish about your employees.

## **Payroll, Continued**

The various ICommander "Free-Form Data Extraction" menu options become especially valuable in payroll due to the vast number of data fields involved. This FFDE programs let you pick and choose fields from various employee files, specify selection criteria, sorts, and column order to automatically create a file which can be imported into Excel and other spreadsheet software and turned into a formatted spreadsheet with just a few mouse clicks. Totals will already be there courtesy of ICommander. Various history reports also include an option to simultaneously or separately convert report output into a tab-delimited file for import into a spreadsheet. This allows simple access to the complex payroll history files for spreadsheet import more simply than via the free-form pick and choose functions.

We could go on about the Payroll System features but maybe it would be easier for you to think of what you wish you could do with your computerized payroll processing and ask us about whether ICommander can do it. We will be very surprised if you need something we do not already provide. If you do and it is beneficial to most users, we will likely add it.

## **Purchase Order System (PO)**

The Purchase Order System is driven by Product Codes, which are established to enable reliable and consistent coding of expenses by non-accountants.

It can be used to handle a policy of always using purchase orders for all expenses, including printing and tracking open purchase orders. Alternatively or selectively, expenses which are allowed to bypass the purchase order process, may be entered. Manual purchase orders and system-printed purchase orders can both be accommodated.

Expenses incurred, but for which an invoice has not yet been received and entered, may be automatically accrued at the end of a month to provide an accurate accounting of the actual expense per period.

Expense history is available within the Purchase Order System using the codes and details unique to it and by account number and vendor in the A/P subset system to which the expenses are also posted.

When the real-time G/L option for actual and budget accounting is activated, the PO system functions as a complete encumbrance accounting system. This is implemented in a way that does not interfere with normal G/L financial accounting. This avoids the complexity and confusion normally inherent in encumbrance accounting.

The Purchase Order System is designed to facilitate use by physically separate buildings or departments with consolidated update to the entity-wide files. This enables pushing the expenditure coding out to those involved while at the same time providing centralized control over actual expenditures.

An optional online review and approval process enables online monitoring and approval by the business department with a major reduction in paper handling. At the same time, accountability is increased due to the interactive process used by the system.

If the departmental approach is desired, the ICommander Remote Site Export and Import systems may need to be installed to enable controlled updates to the central A/P system files. The separate or remote processing described may involve installing ICommander on multiple computers but can also be accommodated on a network server where each user works only with the files applicable to his or her department(s).

## **Utility Billing System**

The ICommander Municipal Utility Billing System was developed at the request of some municipalities already using ICommander for other accounting tasks but using other systems for utility billings. This arose out of a combination of lack of functionality in some cases and high annual support fees in others.

Utility Billing reflects a hierarchical approach to organizing properties and customers to enable rapid analysis of usage volumes and revenues at many different levels. Property owners are tracked independently of the current customer responsible for payment with a complete history of changes in owners and customers for the life of the property. Meters may be tracked by manufacturer, type and size, and meter serial number. This enables interfacing to automated meter read devices of various types.

The structure of master files, which control charges for meter-based and other charges will accommodate any combination of factors which enter into calculation of charges. Seasonal usage or rate adjustments are also handled. Entry of manual meter reads can follow the sequence of read cards and/or ICommander can print new read cards in route order. Properties and customers can be entered or looked up by the route-read sequence, property address, and by a short reference code assigned to each property.

Entry and import of meter reads provide many tests for abnormal usage including an online history of several prior reads when the current read is being entered. Import of reads from automated devices include extended tests for omitted meters and other conditions. A/R-Only billings are automatically generated. Multiple bill-printing options on laser and tractor-feed forms are available plus an option to print consolidated billings for customers with multiple properties. A/R balances are automatically included on current billings including credit balances even when not yet fully applied to individual properties.

Penalty calculation and posting is automatic but includes the ability to review and edit amounts to handle unique situations. Printing of shutoff notices may also be done by the system. Processing of changes in customers responsible for payment and of changes in meters is substantially automated and a history of all changes is available online. Customer change processing also handles final billings when applicable and automates updates of all applicable master files.

### **Utility Billing, Continued**

Cash receipts entry is very efficient and handles applying a single receipt to multiple properties. It also accommodates entry of open credits for a property and/or customer with easy application of such credits to actual billings later on. Various types of adjustments are also handled. Allocation of receipt totals to various funds is automatic once your policies have been defined into the system.

General Ledger Account Numbers are automatically assigned for nearly every type of transaction. This includes inter-fund balancing entries when applicable. Detailed G/L distribution history may be maintained for many years and G/L Totals for each period may be automatically interfaced into the General Ledger System.

History is stored for all types of transactions with extensive reporting functions which allow analysis in detail or in summary by virtually any of the master file codes that drive the functioning of the system. This includes summary analyses designed to facilitate evaluation of potential rate changes.

In addition to the history of transactions stored as a by-product of normal entries, additional customer and/or property free-form notes may be entered and stored for whatever types of events/occurrences you see fit to track.

Overall, ICommander Utility Billing is a very feature-rich system at an affordable price.

### **Accounts Receivable-Cash Receipts (A/R)**

The ICommander A/R System is the same system used by businesses of various types. This becomes a significant benefit for local units of government which use the system as it has many capabilities often not found in systems designed only with governmental units in mind. Miscellaneous billings via the General Billing System are automatically posted to A/R Open Items due from customers. Inter-fund equipment rental and other inter-fund charges/costs also post to A/R but go directly to applicable Revenue and Expenditure G/L accounts instead of to accounts receivable.

All receipts, whether for A/R Open Items or not, may be entered via this system with the system determining necessary inter-fund balancing as needed. A/R open items may be consolidated under a common receivable account or may be tracked by as many separate A/R accounts in multiple funds as needed. Extensive history of all billings and payments is available.

Receipts on utility bills are NOT entered via the A/R system when the ICommander Utility Billing System is in use. This is due to the unique characteristics of such billings with substantial orientation towards property address as well as the customer responsible for paying.

### **General Billing System**

The General Billing System will handle nearly any type of miscellaneous billing functions needed by a municipality. Additionally, inter-fund equipment rental is accommodated including the option of simultaneously entering P/R time for DPW employees. Billable and inter-fund allocations entries are entered via the same process and assignment of state rates where applicable can be made automatic via flexible charge rate overrides files based on various criteria. Extensive notes may be recorded for all work done for internal use, customer information, or both.

History is available by type of service, equipment used, employee, location, or any combination.

## **ICommander Menu, Control, Security, and System-Wide Utilities**

All ICommander applications run under the control of the very sophisticated core ICommander System. This provides common functionality across all application systems plus extensive but easy to use tools for daily processing. Security features are extensive and enable you to control access in many ways and at various levels. A quick review of the feature list for the core system will give you some idea of the power available but a face-to-face demonstration will amaze you. We encourage you to review the ICommander Core Features on our website ([www.icmdr.com](http://www.icmdr.com)) for a full summary of the powerful system-wide features.

## **ICommander Over the Internet**

Smaller governments may find the cost of ICommander systems to be more than they are willing to spend, but a review of the capabilities available will show the obvious benefits in comparison to a less capable accounting system. We offer an option for you to get the benefits of ICommander at a low cost by paying a monthly fee for access to ICommander over the Internet. Inexpensive third-party software that allows this access, provides the necessary security, and gives the ability to print reports back to your location is all that is needed on your computer. A high-speed Internet connection is recommended but a fast modem may work if there is not a high volume of entries.

There is also an option to pay a higher monthly fee for the first year of use with half of the extra fees being credited towards later acquisition of ICommander for inhouse use.

## **Prices**

You will find ICommander Software prices to be very reasonable for the extensive capabilities provided and the long-term usability of the software. We will provide a price quote upon request. We will also forward our complete pricelists in hardcopy or PDF form upon request. You will find the prices on the Linux platform to be especially favorable for multiple users. See our FAQ if you have concerns about what using Linux means to your existing network (basically no impact).

## **Services**

ICommander Corporation also provides installation, implementation, and training services from a staff of experienced accountants and IT personnel. We also offer conversion programming and assistance. A wide range of IT and accounting services is available to assure your use of ICommander is successful. This includes helping you establish backup procedures and policies to minimize the possibility that a disaster could endanger your computerized accounting data.

Estimates of costs for our services will be provided upon request. This will require input from you regarding the level and extent of the services needed, especially for implementation and conversion services.

ICommander charges a low Annual Support Access fee and generally bills for support time at standard hourly rates. An option for an annual support contract is also available.

### **Cost Effective**

Spending money on new software when budgets are tight may not seem logical but an evaluation of the productivity gains and low ongoing annual costs for ICommander will show ongoing savings that make it illogical NOT to change as soon as possible. Software conversions are expensive. This can be your LAST one. There are several 20-year plus users of ICommander who can attest to this.

# **ICommander Corporation**

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