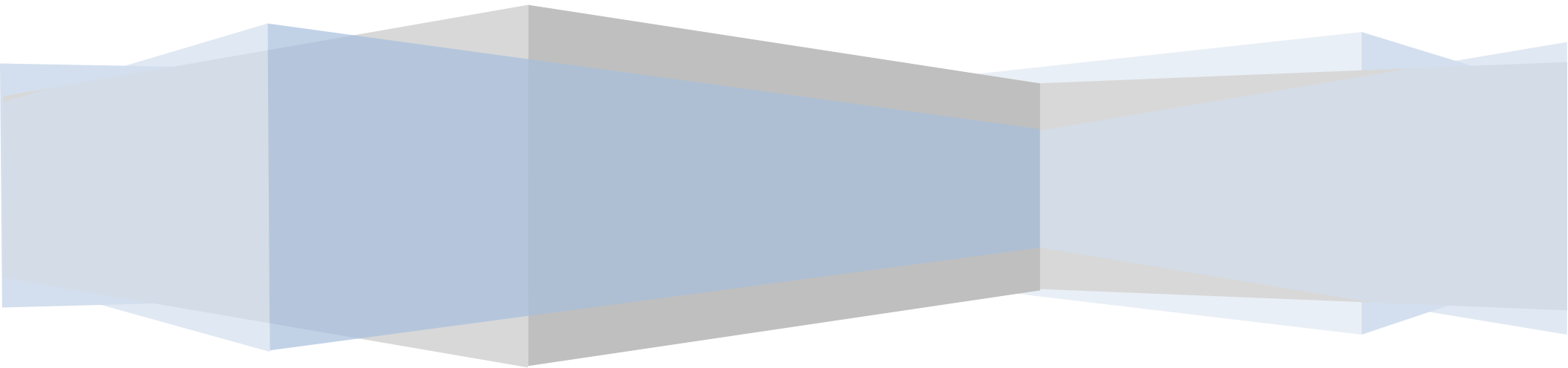




## BI360 – Template Examples for Budgeting and Reporting

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## Solver Templates

The forms and reports in this document are templates that Solver has created based on the generic BI360 demo model. These forms and reports represent examples of what many companies and organizations use their budgeting and forecasting processes. The templates below can be used for your organization as well. You can take the templates as a starting point and modify them for your needs or create your own templates using the BI360 report designer. Please contact Solver at [info@solverusa.com](mailto:info@solverusa.com) for any comments or questions.

# Budget and Forecast Examples

## Revenue Form

The revenue example below allows the end user to enter the annual budget by account number and by product. The form also has the following benefits:

- The prior year actual data is available to the right of the current budget.
- The user can choose from two spread methods in this example: 1) even spread and 2) prior year actual.
- The variance at the bottom is based on the prior year actual and shows the conditional formatting based on traffic lights.
- The form is executed for budget year, company, and budget version.
- Note that the form is locked down and only the yellow cells allow input.

| Revenue Budget Entity Description |                                  | Entity       | Revenue Budget |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
|-----------------------------------|----------------------------------|--------------|----------------|--------|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|------------|-----------|
| Entity: Corporate US              |                                  | SUS          |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
| Department: Sales & Marketing     |                                  | 300          |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
| Budget Scenario Budget            |                                  | BUDGE        |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
| Currency:                         |                                  | USD          |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
| Category:                         |                                  | ERP          |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
| Acct                              | Product Description              | Product Code | Spread Method  | Qty    | Rate   | Revenue   |           |           |           |           |           |           |           |           |           |           |           | Total Revenue |            |           |
|                                   |                                  |              |                |        |        | Jan       | Feb       | Mar       | Apr       | May       | Jun       | Jul       | Aug       | Sep       | Oct       | Nov       | Dec       |               |            |           |
| 40010                             | <b>Product Revenue</b>           |              |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
|                                   | Budgeting and Forecasting Proc   | BUD001       | Even           | 140    | 40,000 | 466,667   | 466,667   | 466,667   | 466,667   | 466,667   | 466,667   | 466,667   | 466,667   | 466,667   | 466,667   | 466,667   | 466,667   | 466,667       | 466,667    | 5,600,000 |
|                                   | Customizations                   | CUS001       | Actual         | 40     | 50,000 | 154,010   | 155,566   | 157,136   | 160,341   | 161,964   | 165,275   | 165,275   | 170,393   | 175,670   | 173,929   | 177,477   | 182,965   | 182,965       | 182,965    | 2,000,000 |
|                                   | Dashboard and Scorecard Prod.    | DAS001       | Even           | 65     | 25,000 | 135,417   | 135,417   | 135,417   | 135,417   | 135,417   | 135,417   | 135,417   | 135,417   | 135,417   | 135,417   | 135,417   | 135,417   | 135,417       | 135,417    | 1,625,000 |
|                                   | Data Warehouse Product           | DWA001       | Even           | 65     | 30,000 | 162,500   | 162,500   | 162,500   | 162,500   | 162,500   | 162,500   | 162,500   | 162,500   | 162,500   | 162,500   | 162,500   | 162,500   | 162,500       | 162,500    | 1,950,000 |
|                                   | Financial Reporting Product      | REP001       | Actual         | 120    | 35,000 | 323,420   | 326,689   | 329,985   | 336,717   | 340,124   | 347,077   | 347,077   | 357,826   | 368,907   | 365,250   | 372,702   | 384,226   | 384,226       | 4,200,000  |           |
|                                   | <b>Total Product Revenue</b>     |              |                |        |        | 1,242,013 | 1,246,838 | 1,251,705 | 1,261,642 | 1,266,672 | 1,276,936 | 1,276,936 | 1,292,802 | 1,309,160 | 1,303,762 | 1,314,762 | 1,331,774 | 1,331,774     | 15,375,000 |           |
| 40020                             | <b>Services Revenue</b>          |              |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
|                                   | Consulting Services              | SER001       | Actual         | 36,000 | 200    | 553,592   | 570,689   | 570,689   | 588,350   | 588,350   | 594,260   | 606,362   | 600,381   | 606,432   | 625,218   | 644,567   | 651,111   | 651,111       | 7,200,000  |           |
|                                   | Training Services                | SER002       | Actual         | 750    | 5,000  | 288,329   | 297,234   | 297,234   | 306,432   | 306,432   | 309,510   | 315,813   | 312,698   | 315,850   | 325,634   | 335,712   | 339,120   | 339,120       | 3,750,000  |           |
|                                   | Other Services                   | SER003       | Actual         | 100    | 10,000 | 76,888    | 79,262    | 79,262    | 81,715    | 81,715    | 82,536    | 84,217    | 83,386    | 84,227    | 86,836    | 89,523    | 90,432    | 90,432        | 1,000,000  |           |
|                                   | <b>Total Services Revenue</b>    |              |                |        |        | 918,809   | 947,186   | 947,186   | 976,497   | 976,497   | 986,306   | 1,006,392 | 996,466   | 1,006,509 | 1,037,688 | 1,069,802 | 1,080,663 | 1,080,663     | 11,950,000 |           |
| 40030                             | <b>Maintenance Revenue</b>       |              |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
|                                   | Maintenance                      | MAI001       | Actual         | 1,250  | 2,000  | 204,008   | 206,114   | 204,132   | 206,238   | 204,256   | 202,274   | 202,274   | 208,591   | 212,803   | 212,803   | 214,909   | 221,597   | 221,597       | 2,500,000  |           |
|                                   | <b>Total Maintenance Revenue</b> |              |                |        |        | 204,008   | 206,114   | 204,132   | 206,238   | 204,256   | 202,274   | 202,274   | 208,591   | 212,803   | 212,803   | 214,909   | 221,597   | 221,597       | 2,500,000  |           |
| 40040                             | <b>Other Revenue</b>             |              |                |        |        |           |           |           |           |           |           |           |           |           |           |           |           |               |            |           |
|                                   | Other                            | OTH001       | Actual         | 50     | 25,000 | 100,960   | 102,029   | 100,960   | 102,029   | 105,236   | 105,236   | 104,167   | 105,236   | 106,305   | 106,305   | 106,305   | 105,236   | 105,236       | 1,250,000  |           |
|                                   | <b>Total Other Revenue</b>       |              |                |        |        | 100,960   | 102,029   | 100,960   | 102,029   | 105,236   | 105,236   | 104,167   | 105,236   | 106,305   | 106,305   | 106,305   | 105,236   | 105,236       | 1,250,000  |           |
| 40010                             | <b>Product Revenue</b>           |              |                |        |        | 1,242,013 | 1,246,838 | 1,251,705 | 1,261,642 | 1,266,672 | 1,276,936 | 1,276,936 | 1,292,802 | 1,309,160 | 1,303,762 | 1,314,762 | 1,331,774 | 1,331,774     | 15,375,000 |           |
| 40020                             | <b>Services Revenue</b>          |              |                |        |        | 918,809   | 947,186   | 947,186   | 976,497   | 976,497   | 986,306   | 1,006,392 | 996,466   | 1,006,509 | 1,037,688 | 1,069,802 | 1,080,663 | 1,080,663     | 11,950,000 |           |
| 40030                             | <b>Maintenance Revenue</b>       |              |                |        |        | 204,008   | 206,114   | 204,132   | 206,238   | 204,256   | 202,274   | 202,274   | 208,591   | 212,803   | 212,803   | 214,909   | 221,597   | 221,597       | 2,500,000  |           |
| 40040                             | <b>Other Revenue</b>             |              |                |        |        | 100,960   | 102,029   | 100,960   | 102,029   | 105,236   | 105,236   | 104,167   | 105,236   | 106,305   | 106,305   | 106,305   | 105,236   | 105,236       | 1,250,000  |           |
|                                   | <b>Total Revenue - Budget</b>    |              |                |        |        | 2,465,789 | 2,502,167 | 2,503,982 | 2,546,405 | 2,552,660 | 2,570,752 | 2,589,769 | 2,603,095 | 2,634,776 | 2,660,558 | 2,705,778 | 2,739,269 | 2,739,269     | 31,075,000 |           |
|                                   | <b>Total Revenue - Actual</b>    |              |                |        |        | 2,204,000 | 2,242,700 | 2,252,100 | 2,304,100 | 2,317,500 | 2,349,400 | 2,365,700 | 2,402,000 | 2,454,900 | 2,468,400 | 2,524,500 | 2,579,900 | 2,579,900     | 28,465,200 |           |
|                                   | <b>Variance</b>                  |              |                |        |        | 261,789   | 259,467   | 251,882   | 242,305   | 235,160   | 221,352   | 224,069   | 201,095   | 179,876   | 192,158   | 181,278   | 159,369   | 159,369       | 2,609,800  |           |



## Capital Budget

The capital example below allows the end user to calculate the capital expenditures and depreciation for the annual budget. Form features:

- There are 10 rows of input for each capital account (note that rows 5-9 are hidden for purposes of the screenshot below). This can be increased by adding additional codes to the BI360 data warehouse ("SODS").
- The prior year actual data is available for comparisons purposes.
- The depreciation is calculated to the right of the capital expenditures (not shown due to space limitations in the screenshot) and is based on the straight line method.
- The form is executed for budget year, company, and budget version.
- Note that the form is locked down and only the yellow cells allow input.

| Capital Budget                        |                          |      | Capital Expenditures Budget |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
|---------------------------------------|--------------------------|------|-----------------------------|-----------|----------|------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Entity:                               | Corporate US             | SUS  |                             |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
| Department:                           | Sales & Marketing        | 000  |                             |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
| Budget Scenario:                      | Opening Balance          | OPEN |                             |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
| Currency:                             | USD                      |      |                             |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
| Category:                             | SIM                      |      |                             |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
| Account / Asset #                     | Description              | Life | Purchase Month              | Amount    | Quantity | Jan              | Feb               | Mar              | Apr              | May               | Jun               | Jul              | Aug               | Sep              | Oct               | Nov               | Dec               | Total             |
| 18100                                 | Building                 | 360  |                             |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
| 001                                   | New Wing                 |      | MAR                         | 1,275,000 | 1        | 0                | 0                 | 1,275,000        | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 1,275,000         |
| 002                                   | Improvements in Building |      | APR                         | 825,000   | 1        | 0                | 0                 | 0                | 825,000          | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 825,000           |
| 003                                   | New Furniture            |      | APR                         | 5,000     | 100      | 0                | 0                 | 0                | 500,000          | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 500,000           |
| 004                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| 010                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>Total Building</b>                 |                          |      |                             |           |          | <b>0</b>         | <b>0</b>          | <b>1,275,000</b> | <b>1,325,000</b> | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>2,600,000</b>  |
| 18200                                 | Equipment                | 120  |                             |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
| 001                                   | New Equipment            |      | JAN                         | 90,000    | 20       | 1,800,000        | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 1,800,000         |
| 002                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| 003                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| 004                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| 010                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>Total Equipment</b>                |                          |      |                             |           |          | <b>1,800,000</b> | <b>0</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>1,800,000</b>  |
| 18300                                 | Computer                 | 60   |                             |           |          |                  |                   |                  |                  |                   |                   |                  |                   |                  |                   |                   |                   |                   |
| 001                                   | Replace Servers          |      | JUL                         | 40,000    | 20       | 0                | 0                 | 0                | 0                | 0                 | 800,000           | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 800,000           |
| 002                                   | Upgrade Laptops          |      | SEP                         | 4,000     | 100      | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 400,000           | 0                | 0                 | 0                 | 0                 | 400,000           |
| 003                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| 004                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| 010                                   |                          |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>Total Computer</b>                 |                          |      |                             |           |          | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>800,000</b>    | <b>0</b>         | <b>400,000</b>    | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>1,200,000</b>  |
| 18100                                 | Building                 |      |                             |           |          | 0                | 0                 | 1,275,000        | 1,325,000        | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 2,618,100         |
| 18200                                 | Equipment                |      |                             |           |          | 1,800,000        | 0                 | 0                | 0                | 0                 | 0                 | 0                | 0                 | 0                | 0                 | 0                 | 0                 | 1,818,200         |
| 18300                                 | Computer                 |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 800,000           | 0                | 400,000           | 0                | 0                 | 0                 | 0                 | 1,218,300         |
| <b>Total Capital</b>                  |                          |      |                             |           |          | <b>1,800,000</b> | <b>0</b>          | <b>1,275,000</b> | <b>1,325,000</b> | <b>0</b>          | <b>0</b>          | <b>800,000</b>   | <b>0</b>          | <b>400,000</b>   | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>5,600,000</b>  |
| <b>Prior Year Actual Capital</b>      |                          |      |                             |           |          | <b>1,142,500</b> | <b>1,159,200</b>  | <b>1,192,400</b> | <b>1,195,000</b> | <b>1,216,600</b>  | <b>1,242,700</b>  | <b>1,272,400</b> | <b>1,262,500</b>  | <b>1,255,900</b> | <b>1,285,700</b>  | <b>1,316,400</b>  | <b>1,335,600</b>  | <b>14,876,900</b> |
| <b>Variance</b>                       |                          |      |                             |           |          | <b>657,500</b>   | <b>-1,159,200</b> | <b>82,600</b>    | <b>130,000</b>   | <b>-1,216,600</b> | <b>-1,242,700</b> | <b>-472,400</b>  | <b>-1,262,500</b> | <b>-855,900</b>  | <b>-1,285,700</b> | <b>-1,316,400</b> | <b>-1,335,600</b> | <b>-9,276,900</b> |
| 66010                                 | Depreciation - Building  |      |                             |           |          | 0                | 0                 | 3,542            | 7,222            | 7,222             | 7,222             | 7,222            | 7,222             | 7,222            | 7,222             | 7,222             | 7,222             | 134,552           |
| 66030                                 | Depreciation - Equipment |      |                             |           |          | 5,000            | 5,000             | 5,000            | 5,000            | 5,000             | 5,000             | 5,000            | 5,000             | 5,000            | 5,000             | 5,000             | 5,000             | 126,030           |
| 66040                                 | Depreciation - Computer  |      |                             |           |          | 0                | 0                 | 0                | 0                | 0                 | 2,222             | 2,222            | 3,333             | 3,333            | 3,333             | 3,333             | 3,333             | 83,818            |
| <b>Total Depreciation</b>             |                          |      |                             |           |          | <b>5,000</b>     | <b>5,000</b>      | <b>8,542</b>     | <b>12,222</b>    | <b>12,222</b>     | <b>12,222</b>     | <b>14,444</b>    | <b>14,444</b>     | <b>15,556</b>    | <b>15,556</b>     | <b>15,556</b>     | <b>15,556</b>     | <b>146,319</b>    |
| <b>Prior Year Actual Depreciation</b> |                          |      |                             |           |          | <b>197,200</b>   | <b>201,000</b>    | <b>204,000</b>   | <b>206,800</b>   | <b>207,800</b>    | <b>209,600</b>    | <b>211,200</b>   | <b>212,600</b>    | <b>215,500</b>   | <b>218,100</b>    | <b>219,300</b>    | <b>220,500</b>    | <b>2,523,600</b>  |
| <b>Variance</b>                       |                          |      |                             |           |          | <b>-192,200</b>  | <b>-196,000</b>   | <b>-195,458</b>  | <b>-194,578</b>  | <b>-195,578</b>   | <b>-197,378</b>   | <b>-196,756</b>  | <b>-198,156</b>   | <b>-199,944</b>  | <b>-202,544</b>   | <b>-203,744</b>   | <b>-204,944</b>   | <b>-2,377,281</b> |

## Other Expenses

The other expenses form example below enables end user to enter the monthly expenses that have not been calculated from the payroll and capital forms. The form also has the following benefits:

- All expenses can be entered using BI360's budget input screen ("SIM"), which provides functionality such as spreading, text comments and auto increases/decreases.
- The prior year actual data is available for comparisons reason. This is to the right of the form shown below.
- The form is executed for budget year, company, department, and budget version.
- Note that the form is locked down and only the yellow cells allow input.

|    |   | B                          | C              | D              | E              | F              | G              | H              | I              | J              | K              | L              | M              | N              | O                | P |
|----|---|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|---|
| 2  | <b>Other Expenses</b>                       |                            |                |                |                |                |                |                |                |                |                |                |                |                |                  |   |
| 3  | Entity:                                     | Corporate US               |                |                |                |                |                |                |                |                |                |                |                |                |                  |   |
| 4  | Department:                                 | Administration             |                |                |                |                |                |                |                |                |                |                |                |                |                  |   |
| 5  | Budget Scenario:                            | Budget                     |                |                |                |                |                |                |                |                |                |                |                |                |                  |   |
| 6  | Currency:                                   |                            |                |                |                |                |                |                |                |                |                |                |                |                |                  |   |
| 7  | Category:                                   |                            |                |                |                |                |                |                |                |                |                |                |                |                |                  |   |
| 9  | <b>Other Expenses Budget</b>                |                            |                |                |                |                |                |                |                |                |                |                |                |                |                  |   |
| 10 | Acct  | Description                | Jan            | Feb            | Mar            | Apr            | May            | Jun            | Jul            | Aug            | Sep            | Oct            | Nov            | Dec            | 2010 Total       |   |
| 11 | 61540                                       | Educational Reimbursemen   | 303            | 303            | 303            | 300            | 306            | 297            | 306            | 309            | 300            | 306            | 303            | 306            | 3,642            |   |
| 12 | 62000                                       | Office Supplies            | 20,691         | 21,087         | 21,285         | 22,557         | 22,763         | 22,763         | 22,826         | 23,067         | 23,100         | 24,276         | 24,480         | 24,038         | 272,933          |   |
| 13 | 62010                                       | Other Supplies             | 7,400          | 7,519          | 7,227          | 7,373          | 7,548          | 7,446          | 7,446          | 7,326          | 7,500          | 7,700          | 7,600          | 7,722          | 89,807           |   |
| 14 | 62020                                       | Printing and Publications  | 5,304          | 5,151          | 5,150          | 5,253          | 5,200          | 5,049          | 5,406          | 5,200          | 5,151          | 5,406          | 5,300          | 5,247          | 62,817           |   |
| 15 | 62030                                       | Postage                    | 2,163          | 2,100          | 2,163          | 2,100          | 2,142          | 2,142          | 2,121          | 2,142          | 2,079          | 2,142          | 2,121          | 2,142          | 25,557           |   |
| 16 | 63000                                       | Consulting                 | 3,914          | 3,914          | 3,838          | 3,900          | 4,017          | 4,017          | 4,017          | 3,939          | 4,040          | 4,162          | 4,242          | 4,284          | 48,304           |   |
| 17 | 63010                                       | Audit and Accounting       | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0                |   |
| 18 | 63020                                       | Legal                      | 408            | 412            | 400            | 404            | 408            | 412            | 396            | 408            | 412            | 412            | 404            | 404            | 4,888            |   |
| 19 | 63030                                       | Recruiting Fees            | 303            | 297            | 309            | 300            | 303            | 297            | 297            | 306            | 309            | 297            | 303            | 309            | 3,630            |   |
| 20 | 63040                                       | Contractual Services       | 46,247         | 45,342         | 45,800         | 46,206         | 46,662         | 47,571         | 46,600         | 47,124         | 48,042         | 49,062         | 48,100         | 49,028         | 565,784          |   |
| 21 | 63050                                       | Equipment Lease and Rent   | 1,386          | 1,386          | 1,386          | 1,400          | 1,386          | 1,442          | 1,442          | 1,442          | 1,386          | 1,386          | 1,400          | 1,414          | 16,856           |   |
| 22 | 63090                                       | IT Professional Services   | 707            | 714            | 700            | 714            | 721            | 707            | 707            | 707            | 707            | 707            | 707            | 714            | 8,505            |   |
| 23 | 64010                                       | Training                   | 3,939          | 4,040          | 4,120          | 4,040          | 4,100          | 4,242          | 4,300          | 4,532          | 4,400          | 4,356          | 4,545          | 4,646          | 51,260           |   |
| 24 | 64020                                       | Telephone                  | 4,590          | 4,646          | 4,692          | 4,794          | 4,752          | 4,896          | 4,752          | 4,851          | 5,050          | 5,100          | 5,150          | 5,202          | 59,475           |   |
| 25 | 64030                                       | Electricity                | 12,800         | 13,184         | 12,969         | 13,770         | 13,802         | 14,076         | 14,039         | 14,000         | 14,000         | 14,443         | 14,454         | 14,949         | 166,562          |   |
| 26 | 64040                                       | Natural Gas                | 408            | 412            | 408            | 408            | 400            | 412            | 396            | 408            | 396            | 400            | 400            | 412            | 4,860            |   |
| 27 | 64050                                       | Real Estate Taxes          | 24,378         | 24,341         | 24,354         | 26,162         | 25,146         | 26,986         | 26,159         | 26,677         | 26,677         | 26,433         | 27,501         | 26,730         | 311,544          |   |
| 28 | 65010                                       | Insurance                  | 1,111          | 1,133          | 1,089          | 1,089          | 1,133          | 1,100          | 1,089          | 1,089          | 1,111          | 1,089          | 1,133          | 1,100          | 13,266           |   |
| 29 | 65020                                       | Interest                   | 6,324          | 6,464          | 6,600          | 6,834          | 6,901          | 6,868          | 6,936          | 7,000          | 7,171          | 7,272          | 7,300          | 7,128          | 82,798           |   |
| 30 | 66050                                       | Amortization               | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0                |   |
| 31 | 68040                                       | Repairs and maintenance    | 700            | 714            | 693            | 714            | 714            | 693            | 714            | 714            | 707            | 721            | 714            | 707            | 8,505            |   |
| 32 | 68050                                       | Conference and seminars    | 1,442          | 1,386          | 1,414          | 1,428          | 1,400          | 1,414          | 1,386          | 1,400          | 1,428          | 1,400          | 1,386          | 1,400          | 16,884           |   |
| 33 | 68060                                       | Dues, Licenses and Permits | 2,970          | 2,970          | 3,090          | 3,090          | 3,060          | 3,090          | 3,030          | 3,100          | 3,100          | 3,069          | 3,193          | 3,131          | 36,893           |   |
| 34 | 68070                                       | Books and Subscriptions    | 306            | 303            | 303            | 309            | 297            | 300            | 306            | 297            | 303            | 306            | 303            | 297            | 3,630            |   |
| 35 | 68080                                       | Travel                     | 5,555          | 5,600          | 5,800          | 5,974          | 5,757          | 5,768          | 5,871          | 5,974          | 5,916          | 5,940          | 6,200          | 6,489          | 70,844           |   |
| 36 | 68120                                       | Advertising                | 707            | 707            | 700            | 721            | 693            | 707            | 721            | 721            | 700            | 693            | 707            | 721            | 8,498            |   |
| 37 | 68130                                       | Gift and donations         | 309            | 309            | 297            | 297            | 309            | 297            | 300            | 303            | 309            | 300            | 309            | 309            | 3,648            |   |
| 38 | 68140                                       | Special events             | 309            | 297            | 303            | 297            | 306            | 300            | 309            | 297            | 306            | 303            | 309            | 300            | 3,636            |   |
| 39 | 68150                                       | Bank charges               | 303            | 303            | 306            | 300            | 306            | 300            | 303            | 303            | 297            | 303            | 306            | 300            | 3,630            |   |
| 40 | 68180                                       | Miscellaneous expenses     | 14,935         | 14,500         | 14,355         | 14,645         | 14,600         | 14,900         | 14,900         | 14,652         | 14,900         | 15,200         | 15,300         | 15,504         | 178,391          |   |
| 41 | 68190                                       | Bad Debt Expense           | 28,325         | 29,149         | 28,900         | 28,908         | 30,100         | 31,621         | 30,393         | 31,926         | 31,900         | 32,219         | 32,857         | 33,558         | 369,856          |   |
| 42 | 68200                                       | Taxes                      | 89,200         | 93,730         | 93,730         | 96,614         | 99,601         | 98,634         | 100,631        | 102,691        | 97,713         | 99,700         | 100,683        | 106,896        | 1,179,823        |   |
| 44 | <b>Total Other Expenses</b>                 |                            | <b>287,437</b> | <b>292,413</b> | <b>292,684</b> | <b>300,901</b> | <b>304,833</b> | <b>308,747</b> | <b>308,152</b> | <b>312,925</b> | <b>309,406</b> | <b>315,123</b> | <b>317,718</b> | <b>325,387</b> | <b>3,675,726</b> |   |
| 46 | <b>Total Other Expenses Last Year</b>       |                            | 283,900        | 288,300        | 290,200        | 294,800        | 300,000        | 302,900        | 304,000        | 308,900        | 308,300        | 313,200        | 315,900        | 320,700        | 3,631,100        |   |
| 47 | <b>Total Other Expenses Budget Variance</b> |                            | ⇒ (3,537) ⇒    | ⇒ (4,113) ⇒    | ⇒ (2,484) ⇒    | ⇒ (6,101) ⇒    | ⇒ (4,833) ⇒    | ⇒ (5,847) ⇒    | ⇒ (4,152) ⇒    | ⇒ (4,025) ⇒    | ⇒ (1,106) ⇒    | ⇒ (1,923) ⇒    | ⇒ (1,818) ⇒    | ⇒ (4,687) ⇒    | ⇒ (44,626) ⇒     |   |



## Forecast Form

The forecast form example below shows YTD actual figures, which are locked and input for the forecast months. The example below is executed for three months of actual and nine months of forecast. The form also has the following benefits:

- All input can be entered using BI360's input screen ("SIM"), which allows all of the SIM functionality such as spreading and auto increases/decreases.
- The prior year actual data is available for comparisons reason.
- The form is executed for last actual period, company, department, and budget version.
- Note that the form is locked down and only the yellow cells allow input

|    |                               | D                | E                | F                | G                | H                | I                | J                | K                | L                | M                | N                | O                | P                 | Q |
|----|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---|
| 4  | Company : SUS                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |
| 5  | Department : 300              |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |
| 6  | Forecast Ver: FORECAST        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |
| 7  | Currency : USD                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |
|    |                               | <b>Forecast</b>  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |
| 10 | Account Account Description   | ACT 201001       | ACT 201002       | ACT 201003       | FCST 201004      | FCST 201005      | FCST 201006      | FCST 201007      | FCST 201008      | FCST 201009      | FCST 201010      | FCST 201011      | FCST 201012      | TOTAL             |   |
| 12 | <b>Revenues</b>               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |
| 13 | 40010 Product Revenue         | 1,401,050        | 1,373,100        | 1,373,100        | 1,451,538        | 1,368,593        | 1,410,065        | 1,340,944        | 1,354,768        | 1,451,538        | 1,437,713        | 1,410,065        | 1,340,944        | 16,713,418        |   |
| 14 | 40020 Services Revenue        | 944,300          | 943,900          | 953,300          | 985,053          | 937,695          | 985,053          | 937,695          | 985,053          | 956,638          | 994,525          | 918,752          | 947,167          | 11,489,131        |   |
| 15 | 40030 Maintenance Revenue     | 177,100          | 178,900          | 180,700          | 177,111          | 186,056          | 184,267          | 182,478          | 187,845          | 173,533          | 184,267          | 182,478          | 186,056          | 2,180,791         |   |
| 16 | 40040 Other Revenue           | 88,550           | 90,400           | 89,500           | 88,589           | 89,483           | 93,958           | 87,694           | 93,958           | 86,799           | 90,378           | 89,483           | 92,168           | 1,080,960         |   |
| 17 | <b>Total Revenues</b>         | <b>2,611,000</b> | <b>2,586,300</b> | <b>2,596,600</b> | <b>2,702,291</b> | <b>2,581,827</b> | <b>2,673,343</b> | <b>2,548,811</b> | <b>2,621,624</b> | <b>2,668,508</b> | <b>2,706,883</b> | <b>2,600,778</b> | <b>2,566,335</b> | <b>31,464,300</b> |   |
| 19 | <b>Expenses</b>               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |
| 20 | 60010 Salaries                | 240,000          | 242,400          | 244,800          | 235,128          | 252,096          | 244,824          | 249,672          | 249,672          | 254,520          | 239,976          | 237,552          | 247,248          | 2,937,888         |   |
| 21 | 60020 Overtime                | 700              | 700              | 700              | 735              | 686              | 707              | 693              | 721              | 721              | 714              | 707              | 679              | 8,463             |   |
| 22 | 60030 Bonuses                 | 8,050            | 8,200            | 8,400            | 8,463            | 8,381            | 7,970            | 8,135            | 8,381            | 8,463            | 8,545            | 8,463            | 7,970            | 99,421            |   |
| 23 | 60500 FICA                    | 22,750           | 23,000           | 22,800           | 22,165           | 23,307           | 22,393           | 23,079           | 22,850           | 23,307           | 23,764           | 22,622           | 23,536           | 275,573           |   |
| 24 | 60510 Other Fringe Benefits   | 24,500           | 23,800           | 24,300           | 25,168           | 23,474           | 25,168           | 24,200           | 23,474           | 25,168           | 24,442           | 23,716           | 24,926           | 292,336           |   |
| 66 | 68180 Miscellaneous expenses  | 11,550           | 11,200           | 11,300           | 11,123           | 11,804           | 11,123           | 11,804           | 11,691           | 11,464           | 11,918           | 11,577           | 11,237           | 137,791           |   |
| 67 | 68190 Bad Debt Expense        | 24,500           | 23,800           | 23,600           | 24,686           | 24,925           | 23,248           | 23,248           | 23,487           | 24,686           | 23,967           | 24,446           | 23,967           | 288,560           |   |
| 68 | 68200 Taxes                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                 |   |
| 69 | <b>Total Expenses</b>         | <b>625,350</b>   | <b>625,400</b>   | <b>629,400</b>   | <b>623,219</b>   | <b>640,389</b>   | <b>636,711</b>   | <b>638,296</b>   | <b>636,339</b>   | <b>647,577</b>   | <b>628,772</b>   | <b>625,546</b>   | <b>633,205</b>   | <b>7,590,204</b>  |   |
| 70 | <b>Net Profit (Loss)</b>      | <b>1,985,650</b> | <b>1,960,900</b> | <b>1,967,200</b> | <b>2,079,072</b> | <b>1,941,438</b> | <b>2,036,632</b> | <b>1,910,515</b> | <b>1,985,285</b> | <b>2,020,931</b> | <b>2,078,111</b> | <b>1,975,232</b> | <b>1,933,130</b> | <b>23,874,096</b> |   |
| 72 | Headcount                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |
| 73 | Total Revenue (Act Last Year) | ↓ 2,304,100      | ↓ 2,317,500      | ↓ 2,349,400      | ↓ 2,304,100      | ↓ 2,317,500      | ↓ 2,349,400      | ↓ 2,365,700      | ↓ 2,402,000      | ↓ 2,454,900      | ↓ 2,468,400      | ↓ 2,524,500      | ↓ 2,579,900      | ↑ 11,623,400      |   |
| 74 | Total Revenue (Act + Fcst)    | ↓ 2,611,000      | ↓ 2,586,300      | ↓ 2,596,600      | ↓ 2,702,291      | ↓ 2,581,827      | ↓ 2,673,343      | ↓ 2,548,811      | ↓ 2,621,624      | ↓ 2,668,508      | ↓ 2,706,883      | ↓ 2,600,778      | ↓ 2,566,335      | ↑ 31,464,300      |   |
| 75 | Profit Margin                 | ○ 76.0%          | ○ 75.8%          | ○ 75.8%          | ● 76.9%          | ● 75.2%          | ○ 76.2%          | ● 75.0%          | ○ 75.7%          | ○ 75.7%          | ● 76.8%          | ○ 75.9%          | ● 75.3%          | ○ 75.9%           |   |
| 77 |                               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |   |

# Balance Sheet and Cash Flow Budgeting

## Balance Sheet

The balance sheet form brings data in from other forms as well as allowing users to enter assumptions and enter values for each row in the balance sheet. The form also has the following benefits:

- The data entered in here flows through directly to the cash flow report.
- The December ending balance from the prior year is available for comparisons reason.
- The form is executed for company, budget year, and budget version.
- Note that the form is locked down and only the yellow cells allow input.

| Description                                       | Account | Dec-2009          | TERMS  | Jan-2010          | Feb-2010          | Mar-2010          | Apr-2010          | May-2010          | Jun-2010          | Jul-2010          | Aug-2010          | Sep-2010          | Oct-2010          | Nov-2010          | Dec-2010          |
|---|---------|-------------------|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>ASSETS</b>                                     |         |                   |        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <i>Current Assets</i>                             |         |                   |        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Cash & Equivalents                                | 10100   | 12,420,000        |        | 12,413,378        | 12,505,230        | 12,582,238        | 12,910,735        | 13,282,410        | 14,006,925        | 14,604,040        | 15,288,782        | 15,836,449        | 16,410,667        | 17,270,847        | 18,000,485        |
| Accounts Receivable                               | 11100   | 459,100           | 50.00% | 1,090,278         | 1,126,278         | 1,216,278         | 1,209,725         | 1,365,725         | 1,389,021         | 1,308,021         | 1,415,101         | 1,269,698         | 1,451,293         | 1,457,293         | 1,367,293         |
| Prepaid Expenses                                  | 13000   | 242,800           |        | 242,800           | 242,800           | 242,800           | 242,800           | 242,800           | 242,800           | 242,800           | 242,800           | 242,800           | 242,800           | 242,800           | 242,800           |
| Other Current Assets                              | 13100   | 206,500           |        | 206,500           | 206,500           | 206,500           | 206,500           | 206,500           | 206,500           | 206,500           | 206,500           | 206,500           | 206,500           | 206,500           | 206,500           |
| <b>Total Current Assets</b>                       |         | <b>13,328,400</b> |        | <b>13,952,956</b> | <b>14,080,808</b> | <b>14,247,816</b> | <b>14,569,760</b> | <b>15,097,435</b> | <b>15,845,246</b> | <b>16,361,361</b> | <b>17,153,183</b> | <b>17,555,447</b> | <b>18,311,260</b> | <b>19,177,440</b> | <b>19,817,078</b> |
| <i>Property &amp; Equipment</i>                   |         |                   |        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Building  | 18100   | 9,878,400         |        | 10,278,400        | 10,363,400        | 10,613,400        | 10,613,400        | 10,613,400        | 10,613,400        | 10,683,400        | 10,683,400        | 10,773,400        | 10,773,400        | 10,773,400        | 10,813,400        |
| Equipment   | 18200   | 3,266,700         |        | 3,306,700         | 3,336,700         | 3,336,700         | 3,386,700         | 3,536,700         | 3,536,700         | 3,536,700         | 3,536,700         | 3,536,700         | 3,632,700         | 3,632,700         | 3,632,700         |
| Computer  | 18300   | 1,781,800         |        | 1,751,800         | 1,751,800         | 1,751,800         | 1,771,800         | 1,796,550         | 1,796,550         | 1,796,550         | 1,796,550         | 1,796,550         | 1,796,550         | 1,796,550         | 1,796,550         |
| Accumulated Depreciation                          | 18700   | (2,462,900)       |        | (2,464,678)       | (2,466,942)       | (2,469,900)       | (2,473,608)       | (2,478,979)       | (2,484,350)       | (2,489,915)       | (2,495,481)       | (2,501,296)       | (2,507,911)       | (2,514,526)       | (2,521,253)       |
| <b>Net Property &amp; Equipment</b>               |         | <b>12,414,000</b> |        | <b>12,872,222</b> | <b>12,984,958</b> | <b>13,292,000</b> | <b>13,298,292</b> | <b>13,467,671</b> | <b>13,462,300</b> | <b>13,526,735</b> | <b>13,521,169</b> | <b>13,605,954</b> | <b>13,694,739</b> | <b>13,688,124</b> | <b>13,721,397</b> |
| Long-Term Account Receivables                     | 16100   | 1,355,400         |        | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         | 1,355,400         |
| Other Long-Term Receivables                       | 17100   | 1,278,700         |        | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         | 1,278,700         |
| Goodwill  | 17300   | 0                 |        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Other Long-Term Assets                            | 19100   | 5,066,000         |        | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         | 5,066,000         |
| <b>TOTAL ASSETS</b>                               |         | <b>33,442,500</b> |        | <b>34,525,278</b> | <b>34,765,866</b> | <b>35,179,916</b> | <b>35,568,152</b> | <b>36,265,206</b> | <b>37,007,646</b> | <b>37,588,196</b> | <b>38,374,452</b> | <b>38,860,901</b> | <b>39,706,099</b> | <b>40,565,664</b> | <b>41,238,575</b> |
| <b>LIABILITIES</b>                                |         |                   |        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <i>Current Liabilities</i>                        |         |                   |        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Accounts Payable                                  | 21100   | 595,000           | 75.00% | 1,508,330         | 1,510,913         | 1,522,776         | 1,525,316         | 1,527,239         | 1,525,091         | 1,531,205         | 1,538,219         | 1,544,185         | 1,539,608         | 1,546,237         | 1,546,310         |
| Current Maturities of Long-Term Debt              | 23100   | 10,492,100        |        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        | 10,492,100        |
| <b>Total Current Liabilities</b>                  |         | <b>11,087,100</b> |        | <b>12,000,430</b> | <b>12,003,013</b> | <b>12,014,876</b> | <b>12,017,416</b> | <b>12,019,339</b> | <b>12,017,191</b> | <b>12,023,305</b> | <b>12,030,319</b> | <b>12,036,285</b> | <b>12,031,708</b> | <b>12,038,337</b> | <b>12,038,410</b> |
| <i>Long-Term Liabilities</i>                      |         |                   |        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Long-Term Account Payables                        | 24100   | 8,954,000         |        | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         | 8,954,000         |
| Other Long-Term Debt                              | 25100   | 13,083,200        |        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        | 13,083,200        |
| <b>Total Long-Term Liabilities</b>                |         | <b>22,037,200</b> |        | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> | <b>22,037,200</b> |
| <b>TOTAL LIABILITIES</b>                          |         | <b>33,124,300</b> |        | <b>34,037,630</b> | <b>34,040,213</b> | <b>34,052,076</b> | <b>34,054,616</b> | <b>34,056,539</b> | <b>34,054,391</b> | <b>34,060,505</b> | <b>34,067,519</b> | <b>34,073,485</b> | <b>34,068,908</b> | <b>34,075,537</b> | <b>34,075,610</b> |
| <b>STOCKHOLDER'S EQUITY</b>                       |         |                   |        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Retained Earnings                                 | 31000   | 318,200           |        | 487,648           | 725,653           | 1,127,840         | 1,513,536         | 2,208,667         | 2,953,255         | 3,527,691         | 4,306,933         | 4,787,416         | 5,637,191         | 6,490,127         | 7,162,965         |
| <b>TOTAL STOCKHOLDER'S EQUITY</b>                 |         | <b>318,200</b>    |        | <b>487,648</b>    | <b>725,653</b>    | <b>1,127,840</b>  | <b>1,513,536</b>  | <b>2,208,667</b>  | <b>2,953,255</b>  | <b>3,527,691</b>  | <b>4,306,933</b>  | <b>4,787,416</b>  | <b>5,637,191</b>  | <b>6,490,127</b>  | <b>7,162,965</b>  |
| <b>TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY</b> |         | <b>33,442,500</b> |        | <b>34,525,278</b> | <b>34,765,866</b> | <b>35,179,916</b> | <b>35,568,152</b> | <b>36,265,206</b> | <b>37,007,646</b> | <b>37,588,196</b> | <b>38,374,452</b> | <b>38,860,901</b> | <b>39,706,099</b> | <b>40,565,664</b> | <b>41,238,575</b> |

## Cash Flow

The cash flow report is a combination of data from all budget forms. There is no data entry as it is all pulling from the database. The report is run by company, budget year, and budget version.

|   | Jan-2010          | Feb-2010          | Mar-2010          | Apr-2010          | May-2010          | Jun-2010          | Jul-2010          | Aug-2010          | Sep-2010          | Oct-2010          | Nov-2010          | Dec-2010          |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Cash Flow from Operating Activities</b>  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Revenue   | 2,180,555         | 2,252,555         | 2,432,555         | 2,419,450         | 2,731,450         | 2,778,042         | 2,616,042         | 2,830,201         | 2,539,396         | 2,902,585         | 2,914,585         | 2,734,585         |
| Expenses  | 2,011,107         | 2,014,550         | 2,030,368         | 2,033,754         | 2,036,319         | 2,033,454         | 2,041,606         | 2,050,959         | 2,058,913         | 2,052,810         | 2,061,649         | 2,061,747         |
| Net Income  | 169,448           | 238,005           | 402,187           | 385,696           | 695,131           | 744,588           | 574,435           | 779,242           | 480,483           | 849,775           | 852,936           | 672,838           |
| <b>Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities</b> |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Depreciation & Amortization Expense   | 1,778             | 2,264             | 2,958             | 3,708             | 5,371             | 5,371             | 5,565             | 5,565             | 5,815             | 6,615             | 6,615             | 6,726             |
| Other Current Assets  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Non-Current Assets  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| Accounts Receivable   | 453,891           | 0                 | 0                 | 0                 | 0                 | 0                 | 5,209             | 0                 | 0                 | 0                 | 0                 | 0                 |
| Accounts Payable  | (93,835)          | 7,137             | (2,134)           | (9,536)           | 452               | (36,817)          | (6,641)           | 0                 | 0                 | (1,032)           | 0                 | (423)             |
| Prepaid Expenses  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Net Cash Provided by Operating Activities</b>  | <b>531,282</b>    | <b>247,405</b>    | <b>403,011</b>    | <b>379,868</b>    | <b>700,953</b>    | <b>713,141</b>    | <b>578,569</b>    | <b>784,807</b>    | <b>486,298</b>    | <b>855,359</b>    | <b>859,551</b>    | <b>679,141</b>    |
| <b>Cash Flows from Investing Activities</b>   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Purchase of Property, Plant, and Equipment  | (460,000)         | (115,000)         | (250,000)         | (70,000)          | (174,750)         | 0                 | (70,000)          | 0                 | (90,000)          | (96,000)          | 0                 | (40,000)          |
| Accumulated Depreciation  | (3,556)           | (4,528)           | (5,917)           | (7,417)           | (10,742)          | (10,742)          | (11,131)          | (11,131)          | (11,631)          | (13,231)          | (13,231)          | (13,453)          |
| <b>Net Cash from Investing Activities</b>   | <b>(463,556)</b>  | <b>(119,528)</b>  | <b>(255,917)</b>  | <b>(77,417)</b>   | <b>(185,492)</b>  | <b>(10,742)</b>   | <b>(81,131)</b>   | <b>(11,131)</b>   | <b>(101,631)</b>  | <b>(109,231)</b>  | <b>(13,231)</b>   | <b>(53,453)</b>   |
| <b>Cash Flows from Financing Activities</b>   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Proceeds from Loans   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Net Cash from Financing Activities</b>   | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>Net Increase in Cash</b>   | <b>67,726</b>     | <b>127,878</b>    | <b>147,094</b>    | <b>302,452</b>    | <b>515,462</b>    | <b>702,400</b>    | <b>497,438</b>    | <b>773,676</b>    | <b>384,667</b>    | <b>746,128</b>    | <b>846,320</b>    | <b>625,689</b>    |
| Cash at Beginning of Period   | 12,420,000        | 12,487,726        | 12,615,604        | 12,762,698        | 13,065,150        | 13,580,612        | 14,283,011        | 14,780,449        | 15,554,126        | 15,938,793        | 16,684,922        | 17,531,242        |
| <b>Cash End of Period</b>   | <b>12,487,726</b> | <b>12,615,604</b> | <b>12,762,698</b> | <b>13,065,150</b> | <b>13,580,612</b> | <b>14,283,011</b> | <b>14,780,449</b> | <b>15,554,126</b> | <b>15,938,793</b> | <b>16,684,922</b> | <b>17,531,242</b> | <b>18,156,931</b> |

# Reports

## Financial Reports

The report examples below will show the parameters used and a print screen of each report. Note that an entire report may not fit in a single print screen.

### Balance Sheet Report

- Parameters: Period and Entity.
- The report will show the current period, prior period, and December (last fiscal period) of the prior year.

|   |  | March, 2010       | February, 2010    | December, 2009    |
|---|--|-------------------|-------------------|-------------------|
| <b>Balance Sheet Report</b>                       |  |                   |                   |                   |
| <b>Corporate US</b>                               |  |                   |                   |                   |
|   |  | March, 2010       | February, 2010    | December, 2009    |
| <b>ASSETS</b>                                     |  |                   |                   |                   |
| <i>Current Assets</i>                             |  |                   |                   |                   |
| Cash & Equivalents                                |  | 15,558,050        | 14,498,450        | 12,420,000        |
| Accounts Receivable                               |  | 586,300           | 543,900           | 459,100           |
| Prepaid Expenses                                  |  | 309,625           | 287,425           | 242,800           |
| Other Current Assets                              |  | 260,500           | 242,700           | 206,500           |
| <b>Total Current Assets</b>                       |  | <u>16,714,475</u> | <u>15,572,475</u> | <u>13,328,400</u> |
| <i>Property &amp; Equipment</i>                   |  |                   |                   |                   |
| Building  |  | 12,527,150        | 11,656,050        | 9,878,400         |
| Equipment   |  | 4,156,425         | 3,861,925         | 3,266,700         |
| Computer  |  | 2,190,150         | 2,037,850         | 1,731,800         |
| Accumulated Depreciation                          |  | (3,121,150)       | (2,903,350)       | (2,462,900)       |
| <b>Net Property &amp; Equipment</b>               |  | <u>15,752,575</u> | <u>14,652,475</u> | <u>12,414,000</u> |
| Long-Term Account Receivables                     |  | 1,719,350         | 1,597,650         | 1,355,400         |
| Other Long-Term Receivables                       |  | 1,611,400         | 1,500,500         | 1,278,700         |
| Goodwill  |  |                   |                   |                   |
| Other Long-Term Assets                            |  | 6,412,200         | 5,960,500         | 5,066,000         |
| <b>TOTAL ASSETS</b>                               |  | <u>42,210,000</u> | <u>39,283,600</u> | <u>33,442,500</u> |
| <b>LIABILITIES</b>                                |  |                   |                   |                   |
| <i>Current Liabilities</i>                        |  |                   |                   |                   |
| Accounts Payable                                  |  | 751,000           | 699,500           | 595,000           |
| Current Maturities of Long-Term Debt              |  | 13,197,450        | 12,295,750        | 10,492,100        |
| <b>Total Current Liabilities</b>                  |  | <u>13,948,450</u> | <u>12,995,250</u> | <u>11,087,100</u> |
| <i>Long-Term Liabilities</i>                      |  |                   |                   |                   |
| Long-Term Account Payables                        |  | 11,227,000        | 10,464,300        | 8,954,000         |
| Other Long-Term Debt                              |  | 16,457,800        | 15,325,700        | 13,083,200        |
| <b>Total Long-Term Liabilities</b>                |  | <u>27,684,800</u> | <u>25,790,000</u> | <u>22,037,200</u> |
| <b>TOTAL LIABILITIES</b>                          |  | <u>41,633,250</u> | <u>38,785,250</u> | <u>33,124,300</u> |
| <b>STOCKHOLDER'S EQUITY</b>                       |  |                   |                   |                   |
| Retained Earnings                                 |  | 576,750           | 498,350           | 318,200           |
| <b>TOTAL STOCKHOLDER'S EQUITY</b>                 |  | <u>576,750</u>    | <u>498,350</u>    | <u>318,200</u>    |
| <b>TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY</b> |  | <u>42,210,000</u> | <u>39,283,600</u> | <u>33,442,500</u> |

## Cash Flow Report

- Parameters: Period and Entity.
- The report will show the current period and prior period.

|    | A | B   | C                  | D | E                     | F |
|----|---|---|--------------------|---|-----------------------|---|
| 2  |   | <b>Cash Flow Report</b>   |                    |   |                       |   |
| 3  |   | <b>Corporate US</b>   |                    |   |                       |   |
| 5  |   |   | <b>March, 2010</b> |   | <b>February, 2010</b> |   |
| 6  |   | <b>Cash Flow from Operating Activities</b>  |                    |   |                       |   |
| 7  |   | Net Income  | 78,400             |   | 86,700                |   |
| 8  |   | <b>Adjustments to reconcile Net Income to Net Cash Provided by Operating Activities</b> |                    |   |                       |   |
| 9  |   | Depreciation & Amortization Expense   | (221,400)          |   | (220,000)             |   |
| 10 |   | Other Current Assets  | (17,800)           |   | (18,000)              |   |
| 11 |   | Non-Current Assets  | (684,300)          |   | (679,900)             |   |
| 12 |   | Accounts Receivable   | (42,400)           |   | (42,800)              |   |
| 13 |   | Accounts Payable  | 51,500             |   | 52,000                |   |
| 14 |   | Prepaid Expenses  | (22,200)           |   | (22,400)              |   |
| 15 |   | <b>Net Cash Provided by Operating Activities</b>  | <b>(858,200)</b>   |   | <b>(844,400)</b>      |   |
| 16 |   |   |                    |   |                       |   |
| 17 |   | <b>Cash Flows from Investing Activities</b>   |                    |   |                       |   |
| 18 |   | Purchase of Property, Plant, and Equipment  | (1,317,900)        |   | (1,325,300)           |   |
| 19 |   | Accumulated Depreciation  | 439,200            |   | 438,900               |   |
| 20 |   | <b>Net Cash from Investing Activities</b>   | <b>(878,700)</b>   |   | <b>(886,400)</b>      |   |
| 21 |   |   |                    |   |                       |   |
| 22 |   | <b>Cash Flows from Financing Activities</b>   |                    |   |                       |   |
| 23 |   | Proceeds from Loans   | 2,796,500          |   | 2,783,400             |   |
| 24 |   | <b>Net Cash from Financing Activities</b>   | <b>2,796,500</b>   |   | <b>2,783,400</b>      |   |
| 25 |   |   |                    |   |                       |   |
| 26 |   | <b>Net Increase in Cash</b>   | <b>1,059,600</b>   |   | <b>1,052,600</b>      |   |
| 27 |   |   |                    |   |                       |   |
| 28 |   | Cash at Beginning of Period   | 14,498,450         |   | 13,445,850            |   |
| 29 |   |   |                    |   |                       |   |
| 30 |   | <b>Cash End of Period</b>   | <b>15,558,050</b>  |   | <b>14,498,450</b>     |   |
| 31 |   |   |                    |   |                       |   |
| 32 |   | Check - Cash End of Period from Database  | 0                  |   | 0                     |   |

## Profit and Loss Detail by Department

- Parameters: Period and Entity.
- The report will show the departments across the columns and accounts down the rows. Note that many accounts were hidden due to space limitations in the screenshot.

| Account Descriptions                   | Administration   | Finance & Accounting | Sales & Marketing | Human Resources  | Purchasing       | Total            |
|--|------------------|----------------------|-------------------|------------------|------------------|------------------|
| <b>Revenue</b>                         |                  |                      |                   |                  |                  |                  |
| 40010 Product Revenue                  | 0                | 0                    | 1,401,050         | 0                | 0                | 1,401,050        |
| 40020 Services Revenue                 | 0                | 0                    | 944,300           | 0                | 0                | 944,300          |
| 40030 Maintenance Revenue              | 0                | 0                    | 177,100           | 0                | 0                | 177,100          |
| 40040 Other Revenue                    | 0                | 0                    | 88,550            | 0                | 0                | 88,550           |
| <b>Total Revenue</b>                   | <b>0</b>         | <b>0</b>             | <b>2,611,000</b>  | <b>0</b>         | <b>0</b>         | <b>2,611,000</b> |
| <b>Departmental Expenses</b>           |                  |                      |                   |                  |                  |                  |
| 60010 Salaries                         | 250,800          | 168,000              | 240,000           | 108,000          | 108,000          | 874,800          |
| 60020 Overtime                         | 1,050            | 700                  | 700               | 350              | 350              | 3,150            |
| 60030 Bonuses                          | 10,850           | 6,300                | 8,050             | 3,150            | 3,850            | 32,200           |
| 60500 FICA                             | 30,100           | 18,200               | 22,750            | 9,100            | 10,850           | 91,000           |
| 60510 Other Fringe Benefits            | 32,200           | 19,600               | 24,500            | 9,800            | 11,900           | 98,000           |
| 60520 Pension Expenses                 | 9,800            | 5,950                | 7,350             | 2,800            | 3,500            | 29,400           |
| 60530 Workers Compensation/Unemploy    | 11,900           | 7,350                | 9,100             | 3,500            | 4,200            | 36,050           |
| 61010 Part Time Salaries - Base Salary | 101,150          | 61,250               | 76,650            | 30,450           | 36,750           | 306,250          |
| 61040 Part Time Salaries - Overtime    | 700              | 350                  | 700               | 350              | 350              | 2,450            |
| 61050 Part Time Salaries - Bonus       | 700              | 350                  | 350               | 350              | 350              | 2,100            |
| 61500 Part Time - FICA                 | 7,700            | 4,550                | 5,950             | 2,450            | 2,800            | 23,450           |
| 68080 Travel                           | 6,300            | 3,850                | 4,900             | 1,750            | 2,100            | 18,900           |
| 68120 Advertising                      | 700              | 350                  | 700               | 350              | 350              | 2,450            |
| 68130 Gift and donations               | 350              | 350                  | 350               |                  |                  | 1,050            |
| 68140 Special events                   | 350              | 350                  | 350               |                  |                  | 1,050            |
| 68150 Bank charges                     | 350              | 350                  | 350               |                  |                  | 1,050            |
| 68180 Miscellaneous expenses           | 15,400           | 9,100                | 11,550            | 4,550            | 5,600            | 46,200           |
| 68190 Bad Debt Expense                 | 32,550           | 19,600               | 24,500            | 9,800            | 11,900           | 98,350           |
| 68200 Taxes                            | 103,800          |                      |                   |                  |                  | 103,800          |
| <b>Total Expenses</b>                  | <b>863,850</b>   | <b>475,650</b>       | <b>625,350</b>    | <b>261,300</b>   | <b>291,400</b>   | <b>2,517,550</b> |
| <b>Net Income</b>                      | <b>(863,850)</b> | <b>(475,650)</b>     | <b>1,985,650</b>  | <b>(261,300)</b> | <b>(291,400)</b> | <b>93,450</b>    |

## Profit and Loss Detail by Month

- Parameters: Period and Entity.
- The report will show year-to-date periods across the columns and the accounts down the row. The accounts are subtotaled by department.
- Note that many accounts were hidden due to space limitations in the screenshot.

| Account Descriptions                     | Jan, 2010<br>Actual | Feb, 2010<br>Actual | Mar, 2010<br>Actual | Total            |
|--|---------------------|---------------------|---------------------|------------------|
| <b>Revenue</b>                           |                     |                     |                     |                  |
| 40010 Product Revenue                    | 1,401,050           | 1,373,100           | 1,373,100           | 4,147,250        |
| 40020 Services Revenue                   | 944,300             | 943,900             | 953,300             | 2,841,500        |
| 40030 Maintenance Revenue                | 177,100             | 178,900             | 180,700             | 536,700          |
| 40040 Other Revenue                      | 88,550              | 90,400              | 89,500              | 268,450          |
| <b>Total Revenue</b>                     | <b>2,611,000</b>    | <b>2,586,300</b>    | <b>2,596,600</b>    | <b>7,793,900</b> |
| <b>Departmental Expenses</b>             |                     |                     |                     |                  |
| 61520 Part Time - Pension Expenses       | 1,050               | 1,000               | 1,000               | 3,050            |
| 61530 Part Time - Workers Compensation/U | 1,050               | 1,000               | 1,000               | 3,050            |
| 61540 Educational Reimbursement          | 350                 | 400                 | 400                 | 1,150            |
| 62000 Office Supplies                    | 8,750               | 8,700               | 8,600               | 26,050           |
| 62010 Other Supplies                     | 2,800               | 2,700               | 2,700               | 8,200            |
| 62020 Printing and Publications          | 2,100               | 2,000               | 2,000               | 6,100            |
| 64020 Telephone                          | 1,750               | 1,700               | 1,700               | 5,150            |
| 64030 Electricity                        | 5,600               | 5,800               | 5,900               | 17,300           |
| 64050 Real Estate Taxes                  | 9,800               | 9,900               | 10,100              | 29,800           |
| 65010 Insurance                          | 350                 | 300                 | 300                 | 950              |
| 65020 Interest                           | 2,800               | 2,700               | 2,700               | 8,200            |
| 66010 Depreciation - Building            | 19,600              | 19,000              | 19,000              | 57,600           |
| 66030 Depreciation - Equipment           | 6,650               | 6,400               | 6,400               | 19,450           |
| 68040 Repairs and maintenance            | 350                 | 300                 | 300                 | 950              |
| 68050 Conference and seminars            | 350                 | 300                 | 300                 | 950              |
| 68060 Dues, Licenses and Permits         | 1,050               | 1,000               | 1,000               | 3,050            |
| 68080 Travel                             | 2,100               | 2,100               | 2,100               | 6,300            |
| 68120 Advertising                        | 350                 | 300                 | 300                 | 950              |
| 68180 Miscellaneous expenses             | 5,600               | 5,600               | 5,600               | 16,800           |
| 68190 Bad Debt Expense                   | 11,900              | 12,100              | 12,000              | 36,000           |
| <i>Total Purchasing</i>                  | <i>291,400</i>      | <i>289,900</i>      | <i>292,000</i>      | <i>873,300</i>   |
| <b>Total Expenses</b>                    | <b>2,517,550</b>    | <b>2,499,600</b>    | <b>2,518,200</b>    | <b>7,535,350</b> |
| <b>Net Income</b>                        | <b>93,450</b>       | <b>86,700</b>       | <b>78,400</b>       | <b>258,550</b>   |

## Profit and Loss Variance Report

- Parameters: Period and Entity.
- The accounts are grouped by department down the rows.
- Note that two departments were hidden due to space limitations in the screenshot.

|                                 |                                       | Profit and Loss Variance Report<br>Corporate US |          |                    |                  |          |                    |
|---------------------------------|---------------------------------------|---|----------|--------------------|------------------|----------|--------------------|
|                                 |                                       | February, 2010                                  |          |                    | Year to Date     |          |                    |
| Account Descriptions            |                                       | Actual  | Budget   | Variance           | Actual           | Budget   | Variance           |
| <b>Revenue</b>                  |                                       |   |          |                    |                  |          |                    |
| 40010                           | Product Revenue                       | 1,373,100                                       |          | 1,373,100          | 2,774,150        |          | 2,774,150          |
| 40020                           | Services Revenue                      | 943,900   |          | 943,900            | 1,888,200        |          | 1,888,200          |
| 40030                           | Maintenance Revenue                   | 178,900   |          | 178,900            | 356,000          |          | 356,000            |
| 40040                           | Other Revenue                         | 90,400  |          | 90,400             | 178,950          |          | 178,950            |
| <b>Total Revenue</b>            |                                       | <b>2,586,300</b>                                | <b>0</b> | <b>2,586,300</b>   | <b>5,197,300</b> | <b>0</b> | <b>5,197,300</b>   |
| <b>Departmental Expenses</b>    |                                       |   |          |                    |                  |          |                    |
| <i>Administration</i>           |                                       |   |          |                    |                  |          |                    |
|                                 | Full Time Salary and Benefits         | 337,500   |          | (337,500)          | 684,200          |          | (684,200)          |
|                                 | Part Time Salary and Benefits         | 123,800   |          | (123,800)          | 246,650          |          | (246,650)          |
|                                 | Other Expenses                        | 392,300   |          | (392,300)          | 786,600          |          | (786,600)          |
|                                 | <i>Total Administration</i>           | <i>853,600</i>                                  | <i>0</i> | <i>(853,600)</i>   | <i>1,717,450</i> | <i>0</i> | <i>(1,717,450)</i> |
| <i>Finance &amp; Accounting</i> |                                       |   |          |                    |                  |          |                    |
|                                 | Full Time Salary and Benefits         | 224,300   |          | (224,300)          | 450,400          |          | (450,400)          |
|                                 | Part Time Salary and Benefits         | 73,500  |          | (73,500)           | 147,700          |          | (147,700)          |
|                                 | Other Expenses                        | 173,700   |          | (173,700)          | 349,050          |          | (349,050)          |
|                                 | <i>Total Finance &amp; Accounting</i> | <i>471,500</i>                                  | <i>0</i> | <i>(471,500)</i>   | <i>947,150</i>   | <i>0</i> | <i>(947,150)</i>   |
| <i>Sales &amp; Marketing</i>    |                                       |   |          |                    |                  |          |                    |
|                                 | Full Time Salary and Benefits         | 314,500   |          | (314,500)          | 626,950          |          | (626,950)          |
|                                 | Part Time Salary and Benefits         | 92,500  |          | (92,500)           | 185,600          |          | (185,600)          |
|                                 | Other Expenses                        | 218,400   |          | (218,400)          | 438,200          |          | (438,200)          |
|                                 | <i>Total Sales &amp; Marketing</i>    | <i>625,400</i>                                  | <i>0</i> | <i>(625,400)</i>   | <i>1,250,750</i> | <i>0</i> | <i>(1,250,750)</i> |
| <b>Total Expenses</b>           |                                       | <b>2,499,600</b>                                | <b>0</b> | <b>(2,499,600)</b> | <b>5,017,150</b> | <b>0</b> | <b>(5,017,150)</b> |
| <b>Net Income</b>               |                                       | <b>86,700</b>                                   | <b>0</b> | <b>86,700</b>      | <b>180,150</b>   | <b>0</b> | <b>180,150</b>     |



### Trial Balance by Month by Entity

- Parameters: Period and Entity.
- Note that all balance sheet accounts, all revenue accounts, and some expense accounts are hidden for purposes of the screenshot.

|    | A | B              | C                          | D                           | E          | F          | G          | H          | I | J |
|----|---|----------------|----------------------------|-----------------------------|------------|------------|------------|------------|---|---|
| 2  |   |                |                            | <b>Trial Balance Report</b> |            |            |            |            |   |   |
| 3  |   |                |                            | <b>Corporate US</b>         |            |            |            |            |   |   |
| 5  |   |                |                            | <b>Opening</b>              |            |            |            |            |   |   |
| 6  |   |                |                            | <b>Balance</b>              |            |            |            |            |   |   |
|    |   | <b>Account</b> | <b>Account Description</b> | <b>Balance</b>              | <b>Jan</b> | <b>Feb</b> | <b>Mar</b> | <b>YTD</b> |   |   |
| 52 |   | 63050          | Equipment Lease and Rental | 0                           | 3,850      | 3,700      | 3,700      | 3,850      |   |   |
| 53 |   | 63090          | IT Professional Services   | 0                           | 2,100      | 2,100      | 2,100      | 2,100      |   |   |
| 54 |   | 64010          | Training                   | 0                           | 14,000     | 14,100     | 14,100     | 14,000     |   |   |
| 55 |   | 64020          | Telephone                  | 0                           | 15,400     | 14,900     | 14,900     | 15,400     |   |   |
| 56 |   | 64030          | Electricity                | 0                           | 46,900     | 46,400     | 46,600     | 46,900     |   |   |
| 57 |   | 64040          | Natural Gas                | 0                           | 350        | 400        | 400        | 350        |   |   |
| 58 |   | 64050          | Real Estate Taxes          | 0                           | 82,600     | 80,800     | 81,600     | 82,600     |   |   |
| 59 |   | 65010          | Insurance                  | 0                           | 3,150      | 3,200      | 3,200      | 3,150      |   |   |
| 60 |   | 65020          | Interest                   | 0                           | 22,400     | 22,400     | 22,700     | 22,400     |   |   |
| 61 |   | 66010          | Depreciation - Building    | 0                           | 165,550    | 164,900    | 165,600    | 165,550    |   |   |
| 62 |   | 66030          | Depreciation - Equipment   | 0                           | 54,950     | 54,200     | 54,900     | 54,950     |   |   |
| 63 |   | 66040          | Depreciation - Computer    | 0                           | 1,050      | 900        | 900        | 1,050      |   |   |
| 64 |   | 68040          | Repairs and maintenance    | 0                           | 2,100      | 1,900      | 1,900      | 2,100      |   |   |
| 65 |   | 68050          | Conference and seminars    | 0                           | 3,850      | 3,700      | 3,700      | 3,850      |   |   |
| 66 |   | 68060          | Dues, Licenses and Permits | 0                           | 9,800      | 9,900      | 9,900      | 9,800      |   |   |
| 67 |   | 68070          | Books and Subscriptions    | 0                           | 350        | 300        | 300        | 350        |   |   |
| 68 |   | 68080          | Travel                     | 0                           | 18,900     | 18,600     | 18,600     | 18,900     |   |   |
| 69 |   | 68120          | Advertising                | 0                           | 2,450      | 2,400      | 2,400      | 2,450      |   |   |
| 70 |   | 68130          | Gift and donations         | 0                           | 1,050      | 1,000      | 1,000      | 1,050      |   |   |
| 71 |   | 68140          | Special events             | 0                           | 1,050      | 900        | 900        | 1,050      |   |   |
| 72 |   | 68150          | Bank charges               | 0                           | 1,050      | 900        | 900        | 1,050      |   |   |
| 73 |   | 68180          | Miscellaneous expenses     | 0                           | 46,200     | 45,600     | 45,600     | 46,200     |   |   |
| 74 |   | 68190          | Bad Debt Expense           | 0                           | 98,350     | 98,000     | 98,500     | 98,350     |   |   |
| 75 |   | 68200          | Taxes                      | 0                           | 103,800    | 103,800    | 105,900    | 103,800    |   |   |
| 76 |   |                | <b>Grand Total</b>         | <b>0</b>                    | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   |   |   |
| 77 |   |                |                            |                             |            |            |            |            |   |   |

## Trial Balance by Entity

- Parameters: Period and Entity.
- Note that all balance sheet accounts, all revenue accounts, and some expense accounts are hidden for purposes of the screenshot.

| Trial Balance Report<br>January, 2010 |                            | HKD            | CAD              | EUR            | USD          |
|---------------------------------------|----------------------------|----------------|------------------|----------------|--------------|
| Account                               | Account Description        | Corporate Asia | Corporate Canada | Corporate EMEA | Corporate US |
| 63050                                 | Equipment Lease and Rental | 6,600.00       | 1,100.00         | 990.00         | 3,850.00     |
| 63090                                 | IT Professional Services   | 3,600.00       | 600.00           | 540.00         | 2,100.00     |
| 64010                                 | Training                   | 24,000.00      | 4,000.00         | 3,600.00       | 14,000.00    |
| 64020                                 | Telephone                  | 26,400.00      | 4,400.00         | 3,960.00       | 15,400.00    |
| 64030                                 | Electricity                | 80,400.00      | 13,400.00        | 12,060.00      | 46,900.00    |
| 64040                                 | Natural Gas                | 600.00         | 100.00           | 90.00          | 350.00       |
| 64050                                 | Real Estate Taxes          | 141,600.00     | 23,600.00        | 21,240.00      | 82,600.00    |
| 65010                                 | Insurance                  | 5,400.00       | 900.00           | 810.00         | 3,150.00     |
| 65020                                 | Interest                   | 38,400.00      | 6,400.00         | 5,760.00       | 22,400.00    |
| 66010                                 | Depreciation - Building    | 283,800.00     | 47,300.00        | 42,570.00      | 165,550.00   |
| 66030                                 | Depreciation - Equipment   | 94,200.00      | 15,700.00        | 14,130.00      | 54,950.00    |
| 66040                                 | Depreciation - Computer    | 1,800.00       | 300.00           | 270.00         | 1,050.00     |
| 68040                                 | Repairs and maintenance    | 3,600.00       | 600.00           | 540.00         | 2,100.00     |
| 68050                                 | Conference and seminars    | 6,600.00       | 1,100.00         | 990.00         | 3,850.00     |
| 68060                                 | Dues, Licenses and Permits | 16,800.00      | 2,800.00         | 2,520.00       | 9,800.00     |
| 68070                                 | Books and Subscriptions    | 600.00         | 100.00           | 90.00          | 350.00       |
| 68080                                 | Travel                     | 32,400.00      | 5,400.00         | 4,860.00       | 18,900.00    |
| 68120                                 | Advertising                | 4,200.00       | 700.00           | 630.00         | 2,450.00     |
| 68130                                 | Gift and donations         | 1,800.00       | 300.00           | 270.00         | 1,050.00     |
| 68140                                 | Special events             | 1,800.00       | 300.00           | 270.00         | 1,050.00     |
| 68150                                 | Bank charges               | 1,800.00       | 300.00           | 270.00         | 1,050.00     |
| 68180                                 | Miscellaneous expenses     | 79,200.00      | 13,200.00        | 11,880.00      | 46,200.00    |
| 68190                                 | Bad Debt Expense           | 168,600.00     | 28,100.00        | 25,290.00      | 98,350.00    |
| 68200                                 | Taxes                      | 120,800.00     | 36,800.00        | 28,120.00      | 103,800.00   |
|                                       | <b>Grand Total</b>         | <b>0.00</b>    | <b>0.00</b>      | <b>0.00</b>    | <b>0.00</b>  |

## Sub-Ledger Reports

### Accounts Receivable Report

- Parameters: Period and Entity.
- The report shows all customers with all invoices and payments for the month.
- Note that many customers are hidden for purposes of the screenshot.

| Customer Code                     | Customer Description       | Sales Person | Document ID | Document Date | Amount           |
|-----------------------------------|----------------------------|--------------|-------------|---------------|------------------|
| <b>Accounts Receivable Report</b> |                            |              |             |               |                  |
| <b>Corporate US</b>               |                            |              |             |               |                  |
| <b>January, 2010</b>              |                            |              |             |               |                  |
| NOVAS0002                         | Nova Systems, Inc.         |              | 10120       | 01/04/10      | 30,107.00        |
|                                   |                            |              | 78540       | 01/19/10      | -26,554.00       |
| PLACE0001                         | Place & MacDero Associates |              | 11120       | 01/08/10      | 10,626.00        |
|                                   |                            |              | 78570       | 01/20/10      | -30,560.00       |
| PULAS0001                         | Pulaski Enterprises Inc.   |              | 11820       | 01/11/10      | 21,252.00        |
|                                   |                            |              | 19280       | 01/18/10      | 19,481.00        |
|                                   |                            |              | 78600       | 01/21/10      | -61,234.00       |
| RIVER0001                         | Riverside University       |              | 13180       | 01/14/10      | 23,023.00        |
|                                   |                            |              | 78630       | 01/21/10      | -44,941.00       |
| STMAR0001                         | St. Marys Hospital         |              | 13550       | 01/16/10      | 24,794.00        |
|                                   |                            |              | 20440       | 01/25/10      | 22,137.50        |
|                                   |                            |              | 78660       | 01/23/10      | -66,468.00       |
| VANCO0001                         | Vancouver Resort Hotels    |              | 18580       | 01/17/10      | -24,500.00       |
|                                   |                            |              | 19600       | 01/20/10      | 12,397.00        |
|                                   |                            |              | 78690       | 01/24/10      | -12,625.00       |
| WESTS0001                         | Westside Cable Service     |              | 20120       | 01/23/10      | 14,168.00        |
|                                   |                            |              | 78720       | 01/25/10      | -36,795.00       |
| <b>Grand Total</b>                |                            |              |             |               | <b>42,000.00</b> |

## Accounts Payable Report

- Parameters: Period and Entity.
- The report shows all vendors with all invoices and payments for the month.
- Note that many vendors are hidden for purposes of the screenshot.

| Vendor                         | Document ID | Document Date | Comment | Amount             |
|--------------------------------|-------------|---------------|---------|--------------------|
| <b>Accounts Payable Report</b> |             |               |         |                    |
| <b>Corporate US</b>            |             |               |         |                    |
| <b>January, 2010</b>           |             |               |         |                    |
| <b>Shipping Specialists</b>    |             |               |         |                    |
|                                | 12390       | 1/12/2010     |         | (840.00)           |
|                                | 12410       | 1/12/2010     |         | (560.00)           |
|                                | 12430       | 1/12/2010     |         | (560.00)           |
|                                | 12450       | 1/12/2010     |         | (280.00)           |
|                                | 12470       | 1/12/2010     |         | (280.00)           |
|                                | 19760       | 1/20/2010     |         | (525.00)           |
|                                | 19770       | 1/20/2010     |         | (350.00)           |
|                                | 19780       | 1/20/2010     |         | (350.00)           |
|                                | 19790       | 1/20/2010     |         | (175.00)           |
|                                | 19800       | 1/20/2010     |         | (175.00)           |
|                                | 21030       | 1/27/2010     |         | (735.00)           |
|                                | 21050       | 1/27/2010     |         | (490.00)           |
|                                | 21070       | 1/27/2010     |         | (490.00)           |
|                                | 21090       | 1/27/2010     |         | (245.00)           |
|                                | 21110       | 1/27/2010     |         | (245.00)           |
|                                | 60015       | 1/30/2010     |         | 2,840.00           |
| <b>Timely Shipping Service</b> |             |               |         |                    |
|                                | 60020       | 1/30/2010     |         | 1,770.00           |
| <b>Training Systems</b>        |             |               |         |                    |
|                                | 60065       | 1/30/2010     |         | 2,877.00           |
| <b>Vision Advertising Inc.</b> |             |               |         |                    |
|                                | 60160       | 1/30/2010     |         | 404.00             |
| <b>Vista Travel</b>            |             |               |         |                    |
|                                | 60150       | 1/30/2010     |         | 1,475.00           |
| <b>Grand Total</b>             |             |               |         | <b>(52,500.00)</b> |

## Human Resources/Payroll Report

- Parameters: Period and Entity.
- The report shows all employees with all paychecks for the month. The employees are broken up by full-time salaries, full-time overtime, full-time bonuses, part-time salaries, part-time overtime, and part-time bonuses. The screen shot below shows the part-time employees who received a bonus, overall summary by account, and a pie chart.
- Note that many employees are hidden for purposes of the screenshot.

| Payroll Detail Report<br>Corporate US<br>January, 2010 |                         |                 |                   |             |               |              |              |                  |
|--|-------------------------|-----------------|-------------------|-------------|---------------|--------------|--------------|------------------|
| Account  | Employee                | Hire Date       | Job Title         | Document ID | Document Date | Hours        | Rate         | Salary           |
| <b>Part Time Salaries - Bonus</b>                      |                         |                 |                   |             |               | <b>322.3</b> | <b>6.52</b>  | <b>2,100</b>     |
|  | <i>Brett Duke</i>       | <i>12/10/97</i> | <i>Contractor</i> |             |               | <i>61.5</i>  | <i>5.69</i>  | <i>350</i>       |
|  |                         |                 |                   | 13420       | 01/15/10      | 30.8         | 5.69         | 175              |
|  |                         |                 |                   | 21450       | 01/30/10      | 30.8         | 5.69         | 175              |
|  | <i>David Laird</i>      | <i>06/06/06</i> | <i>Contractor</i> |             |               | <i>68.5</i>  | <i>10.22</i> | <i>700</i>       |
|  |                         |                 |                   | 13390       | 01/15/10      | 34.2         | 10.22        | 350              |
|  |                         |                 |                   | 21420       | 01/30/10      | 34.2         | 10.22        | 350              |
|  | <i>Dexter Moustakas</i> | <i>04/04/04</i> | <i>Contractor</i> |             |               | <i>61.5</i>  | <i>5.69</i>  | <i>350</i>       |
|  |                         |                 |                   | 13400       | 01/15/10      | 30.8         | 5.69         | 175              |
|  |                         |                 |                   | 21430       | 01/30/10      | 30.8         | 5.69         | 175              |
|  | <i>Russell Cecil</i>    | <i>05/03/08</i> | <i>Contractor</i> |             |               | <i>76.9</i>  | <i>4.55</i>  | <i>350</i>       |
|  |                         |                 |                   | 13460       | 01/15/10      | 38.5         | 4.55         | 175              |
|  |                         |                 |                   | 21690       | 01/30/10      | 38.5         | 4.55         | 175              |
|  | <i>Wade Gwynn</i>       | <i>01/01/01</i> | <i>Contractor</i> |             |               | <i>53.8</i>  | <i>6.50</i>  | <i>350</i>       |
|  |                         |                 |                   | 13410       | 01/15/10      | 26.9         | 6.50         | 175              |
|  |                         |                 |                   | 21440       | 01/30/10      | 26.9         | 6.50         | 175              |
| <b>Summary by Account</b>                              |                         |                 |                   |             |               |              |              |                  |
| Salaries   |                         |                 |                   |             |               |              |              | 874,800          |
| Overtime   |                         |                 |                   |             |               |              |              | 3,150            |
| Bonuses  |                         |                 |                   |             |               |              |              | 32,200           |
| Part Time Salaries - Base Salary                       |                         |                 |                   |             |               |              |              | 306,250          |
| Part Time Salaries - Overtime                          |                         |                 |                   |             |               |              |              | 2,450            |
| Part Time Salaries - Bonus                             |                         |                 |                   |             |               |              |              | 2,100            |
| <b>Grand Total</b>                                     |                         |                 |                   |             |               |              |              | <b>1,220,950</b> |

### Summary by Account

| Category                         | Amount           |
|----------------------------------|------------------|
| Salaries                         | 874,800          |
| Overtime                         | 3,150            |
| Bonuses                          | 32,200           |
| Part Time Salaries - Base Salary | 306,250          |
| Part Time Salaries - Overtime    | 2,450            |
| Part Time Salaries - Bonus       | 2,100            |
| <b>Total</b>                     | <b>1,220,950</b> |

## Sales Order Report

- Parameters: Period and Entity.
- The report will show all the detail orders by customer. The bottom of the report (shown below) will summarize all sales and also show a pie chart of sales by product.
- Note that many customers/orders are hidden for purposes of the screenshot.

| Sales Order Detail              |                                   |              |             |               |              |            |                  |  |
|---------------------------------|-----------------------------------|--------------|-------------|---------------|--------------|------------|------------------|--|
| Corporate US                    |                                   |              |             |               |              |            |                  |  |
| January, 2010                   |                                   |              |             |               |              |            |                  |  |
| Customer                        | Product                           | Sales Person | Document ID | Document Date | Quantity     | Rate       | Price            |  |
| <i>Pulaski Enterprises Inc.</i> |                                   |              |             |               |              |            |                  |  |
|                                 | Maintenance                       |              | 11820       | 011110        | 1            | 21,252     | 21,252           |  |
|                                 | Other                             |              | 19280       | 011810        | 1            | 19,481     | 19,481           |  |
| <i>Riverside University</i>     |                                   |              |             |               |              |            |                  |  |
|                                 | Maintenance                       |              | 13180       | 011410        | 1            | 23,023     | 23,023           |  |
| <i>St. Marys Hospital</i>       |                                   |              |             |               |              |            |                  |  |
|                                 | Maintenance                       |              | 13550       | 011610        | 1            | 24,794     | 24,794           |  |
|                                 | Other                             |              | 20440       | 012510        | 1            | 22,138     | 22,138           |  |
| <i>Vancouver Resort Hotels</i>  |                                   |              |             |               |              |            |                  |  |
|                                 | Maintenance                       |              | 19600       | 012010        | 1            | 12,397     | 12,397           |  |
| <i>Westside Cable Service</i>   |                                   |              |             |               |              |            |                  |  |
|                                 | Maintenance                       |              | 20120       | 012310        | 1            | 14,168     | 14,168           |  |
| <b>Grand Total</b>              |                                   |              |             |               | <b>3,872</b> | <b>674</b> | <b>2,611,000</b> |  |
| <b>Summary by Product</b>       |                                   |              |             |               |              |            |                  |  |
|                                 | Budgeting and Forecasting Product |              |             |               | 48           | 67,500     | 360,000          |  |
|                                 | Customizations                    |              |             |               | 9            | 160,550    | 160,550          |  |
|                                 | Dashboard and Scorecard Product   |              |             |               | 42           | 36,000     | 168,000          |  |
|                                 | Data Warehouse Product            |              |             |               | 9            | 225,000    | 225,000          |  |
|                                 | Maintenance                       |              |             |               | 7            | 136,367    | 136,367          |  |
|                                 | Other                             |              |             |               | 4            | 88,550     | 88,550           |  |
|                                 | Financial Reporting Product       |              |             |               | 65           | 67,500     | 487,500          |  |
|                                 | Consulting Services               |              |             |               | 3,101        | 1,935      | 666,715          |  |
|                                 | Training Services                 |              |             |               | 577          | 31,817     | 139,547          |  |
|                                 | Other Services                    |              |             |               | 10           | 178,771    | 178,771          |  |

**Sales**

- Budgeting and Forecasting Product
- Customizations
- Dashboard and Scorecard Product
- Data Warehouse Product
- Maintenance

## Modeling

### Profitability Break-back Modeling

The Breakback Simulation allows an organization to, quickly and accurately enter a new net income target and then the model will automatically calculate the revenues and expenses in order to reach that profit. Another option is to freeze (enter 0%) or increase/decrease individual target revenue/expense accounts. Each time an account is frozen, increased, or decreased, and then all the other rows will automatically and proportionally adjust so that Net Profit still remains at the target that was entered. There are three options on the Breakback for the profit and loss: 1) use current year actual plus forecast to calculate full year budget, 2) calculate the annualized net income based on the actual year-to-date to calculate a forecast, or 3) use the year-to-date actual plus forecast to create a new forecast. Below is a sample of the third type (note that many rows are hidden due to the size of the file):

| Acct Code | Account Description        | Dept | March            | BUDGET            | Forecast          | Increase/<br>(Decrease) | What If Scenario | April           | May             | June            | July            | August          | September       | October         | November        | December        | Total           |                  |
|-----------|----------------------------|------|------------------|-------------------|-------------------|-------------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
|           |                            |      | YTD              | Remain Perds.     | 2010              |                         |                  | Forecast        | Forecast        | Forecast        | Forecast        | Forecast        | Forecast        | Forecast        | Forecast        | Forecast        | Forecast        |                  |
| 63040     | Contractual Services       | 500  | 51,950           | 152,830           | 204,780           |                         | 35,791           | -1,795          | -1,795          | -1,795          | -1,795          | -1,795          | -1,795          | -1,795          | -1,795          | -1,795          | -1,795          | 35,791           |
| 63050     | Equipment Lease and Rental | 500  | 950              | 2,760             | 3,710             |                         | 648              | -34             | -34             | -34             | -34             | -34             | -34             | -34             | -34             | -34             | -34             | 648              |
| 63090     | IT Professional Services   | 500  | 950              | 2,760             | 3,710             |                         | 648              | -34             | -34             | -34             | -34             | -34             | -34             | -34             | -34             | -34             | -34             | 648              |
| 64010     | Training                   | 500  | 5,150            | 15,600            | 20,750            |                         | 3,627            | -169            | -169            | -169            | -169            | -169            | -169            | -169            | -169            | -169            | -169            | 3,627            |
| 64020     | Telephone                  | 500  | 5,150            | 14,970            | 20,120            |                         | 3,517            | -181            | -181            | -181            | -181            | -181            | -181            | -181            | -181            | -181            | -181            | 3,517            |
| 64030     | Electricity                | 500  | 17,300           | 49,450            | 66,750            |                         | 11,666           | -626            | -626            | -626            | -626            | -626            | -626            | -626            | -626            | -626            | -626            | 11,666           |
| 64040     | Natural Gas                | 500  | 0                | 0                 | 0                 |                         | 0                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
| 64050     | Real Estate Taxes          | 500  | 29,800           | 87,980            | 117,780           |                         | 20,585           | -1,024          | -1,024          | -1,024          | -1,024          | -1,024          | -1,024          | -1,024          | -1,024          | -1,024          | -1,024          | 20,585           |
| 65010     | Insurance                  | 500  | 950              | 2,820             | 3,770             |                         | 659              | -32             | -32             | -32             | -32             | -32             | -32             | -32             | -32             | -32             | -32             | 659              |
| 65020     | Interest                   | 500  | 8,200            | 23,320            | 31,520            |                         | 5,509            | -299            | -299            | -299            | -299            | -299            | -299            | -299            | -299            | -299            | -299            | 5,509            |
| 66010     | Depreciation - Building    | 500  | 57,600           | 1,125             | 58,725            |                         | 10,264           | -5,260          | -5,260          | -5,260          | -5,260          | -5,260          | -5,260          | -5,260          | -5,260          | -5,260          | -5,260          | 10,264           |
| 66030     | Depreciation - Equipment   | 500  | 19,450           | 3,750             | 23,200            |                         | 4,055            | -1,711          | -1,711          | -1,711          | -1,711          | -1,711          | -1,711          | -1,711          | -1,711          | -1,711          | -1,711          | 4,055            |
| 66040     | Depreciation - Computer    | 500  | 0                | 0                 | 0                 |                         | 0                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
| 66050     | Amortization               | 500  | 0                | 0                 | 0                 |                         | 0                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
| 68040     | Repairs and maintenance    | 500  | 950              | 2,790             | 3,740             |                         | 654              | -33             | -33             | -33             | -33             | -33             | -33             | -33             | -33             | -33             | -33             | 654              |
| 68050     | Conference and seminars    | 500  | 950              | 2,820             | 3,770             |                         | 659              | -32             | -32             | -32             | -32             | -32             | -32             | -32             | -32             | -32             | -32             | 659              |
| 68060     | Dues, Licenses and Permits | 500  | 3,050            | 9,030             | 12,080            |                         | 2,111            | -104            | -104            | -104            | -104            | -104            | -104            | -104            | -104            | -104            | -104            | 2,111            |
| 68070     | Books and Subscriptions    | 500  | 0                | 0                 | 0                 |                         | 0                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
| 68080     | Travel                     | 500  | 6,300            | 20,220            | 26,520            |                         | 4,635            | -185            | -185            | -185            | -185            | -185            | -185            | -185            | -185            | -185            | -185            | 4,635            |
| 68120     | Advertising                | 500  | 950              | 2,810             | 3,760             |                         | 657              | -33             | -33             | -33             | -33             | -33             | -33             | -33             | -33             | -33             | -33             | 657              |
| 68130     | Gift and donations         | 500  | 0                | 0                 | 0                 |                         | 0                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
| 68140     | Special events             | 500  | 0                | 0                 | 0                 |                         | 0                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
| 68150     | Bank charges               | 500  | 0                | 0                 | 0                 |                         | 0                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
| 68180     | Miscellaneous expenses     | 500  | 16,800           | 47,420            | 64,220            |                         | 11,224           | -620            | -620            | -620            | -620            | -620            | -620            | -620            | -620            | -620            | -620            | 11,224           |
| 68190     | Bad Debt Expense           | 500  | 36,000           | 102,620           | 138,620           |                         | 24,228           | -1,308          | -1,308          | -1,308          | -1,308          | -1,308          | -1,308          | -1,308          | -1,308          | -1,308          | -1,308          | 24,228           |
| 68200     | Taxes                      | 500  | 0                | 0                 | 0                 |                         | 0                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                |
|           | <b>Total Purchasing</b>    |      | <b>873,300</b>   | <b>2,138,256</b>  | <b>3,011,556</b>  |                         | <b>526,356</b>   | <b>-38,549</b>  | <b>-38,549</b>  | <b>-38,549</b>  | <b>-38,549</b>  | <b>-38,549</b>  | <b>-38,549</b>  | <b>-38,549</b>  | <b>-38,549</b>  | <b>-38,549</b>  | <b>-38,549</b>  | <b>526,356</b>   |
|           | <b>Total Expenses</b>      |      | <b>7,535,350</b> | <b>18,431,212</b> | <b>25,966,562</b> |                         | <b>4,538,402</b> | <b>-332,994</b> | <b>-332,994</b> | <b>-332,994</b> | <b>-332,994</b> | <b>-332,994</b> | <b>-332,994</b> | <b>-332,994</b> | <b>-332,994</b> | <b>-332,994</b> | <b>-332,994</b> | <b>4,538,402</b> |
| NETINC    | <b>Net Income</b>          | 300  | <b>258,550</b>   | <b>6,035,123</b>  | <b>6,293,673</b>  |                         | <b>1,100,000</b> | <b>93,494</b>   | <b>93,494</b>   | <b>93,494</b>   | <b>93,494</b>   | <b>93,494</b>   | <b>93,494</b>   | <b>93,494</b>   | <b>93,494</b>   | <b>93,494</b>   | <b>93,494</b>   | <b>1,100,000</b> |