

Compliance

This Description of Services ("DOS") between **Clark County Water Reclamation District** (the "Customer") and **Vena Solutions USA Inc.** ("Vena" or "Vena Solutions"), and forms part of, incorporates by reference, and is governed by, the Software as a Service Master Subscription Agreement (the "MSA" or the "Agreement") between Customer and Vena dated as of the Effective Date. Capitalized terms contained herein and used without an accompanying definition are defined in the MSA, unless otherwise defined within.

Scope of Services Overview

Customer has purchased the Vena Account Recs Implementation Package for this services engagement. Vena will leverage pre-configured solutions – including project assets, templates, and reports – to accelerate the Customer's time to value. Vena recommends a collaborative approach for this implementation where the Customer team is involved heavily from the start.

DOS Prepared By: Jaco Schoeman

Activities & Responsibilities

Below is a listing of Vena and Customer activities and responsibilities. Vena's performance and ability to provide the deliverables identified within estimated timeframes are dependent upon the following responsibilities being fulfilled by the Customer in a timely fashion.

Vena Services	Customer Responsibilities
Project Planning & Governance	
<ul style="list-style-type: none"> Provide Customer with checklist of required artifacts (i.e., financial reports, data extracts, etc.) Facilitate a weekly project status call and status report Develop and maintain the project plan 	<ul style="list-style-type: none"> Provide Vena with required artifacts within five (5) business days of receipt Provide project oversight to manage Customer responsibilities and take overall responsibility of the project
Customer Enablement	
<ul style="list-style-type: none"> Vena Solutions will facilitate product training for Customer power users using a combination of instructor-led training and e-learning to address platform fundamentals such as data model set-up, report/template mapping, workflow set-up, and permissions configuration 2 guided sessions (up to 2 hours) on mapping a simple report on the configured data model 2 guided sessions (up to 2 hours) on solution maintenance Provide guidance, best practice advisory and review coaching deliverables 	<ul style="list-style-type: none"> Identify up to five (5) power users (Note: not intended for end-users/Contributors), to participate in Vena standard product training, subject to class schedule availability Implement user adoption & change management plan to end-users based on guidance provided by Vena Document and deliver any end-user training Complete pre and post session tasks assigned by Vena Complete configuration, test and troubleshoot coaching deliverables

<ul style="list-style-type: none"> Conduct a user adoption & change management session with Customer 	
Data Integration	
<ul style="list-style-type: none"> Provide prescribed file formats for data and dimensions/hierarchies or direct connection instructions Configure data integration via the method outlined in deliverables section below. If required, Vena will provide self-serve configuration instructions for Single Sign On (SSO) (SAML 2.0; IDP initiated) 	<ul style="list-style-type: none"> Provide an IT resource for extracting data and addressing IT-related issues Where direct connection via native connector is available, provide system access and required permissions using instructions provided by Vena Where direct connection via native connector is, provide required data queries (or saved searches) based on data requirements provided by Vena Where flat file data extraction is required, provide required data extract in prescribed formats as indicated in Appendix A Responsible for configuration of end-to-end integration using available Vena APIs including ownership of any middleware or infrastructure to support Deliver the required data extracts or queries within five (5) business days of receiving file formats Validate and reconcile all data loaded into Vena to ensure accuracy and address any data quality issues If required, complete SSO configuration based on provided instructions..
Solution Design & Configuration	
<p>Solution Preparation & Documentation</p> <ul style="list-style-type: none"> Conduct remote configuration workshops with Customer Facilitate solution review with Customer to gain acceptance of Solution Design Document (SDD) <p>Data Model(s)</p> <ul style="list-style-type: none"> Configure data model(s) as outlined in deliverables section to support input, reporting and time aggregation based on single chart of accounts <p>Templates & Reports</p>	<p>Solution Preparation & Documentation</p> <ul style="list-style-type: none"> Participate in configuration workshops and provide up to one round of feedback for Vena to incorporate Provide acceptance of the SDD within two (2) business days of delivery <p>Data Model(s)</p> <ul style="list-style-type: none"> Provide dimension and hierarchies in Vena-prescribed file format for data model build <p>Templates & Reports</p>

<ul style="list-style-type: none"> Configure the reports and templates (refer to Appendix B for standard Vena screenshots) as outlined in the deliverables section below <p>Workflow and user setup/security</p> <ul style="list-style-type: none"> Collaborate with Customer to configure workflow(s) as outlined in the deliverables section below Provide guidance around user security and permissions 	<ul style="list-style-type: none"> Collaborate with Vena consultant to configure the Vena delivered reports and templates Collaborate with Vena team to identify templates or reports to be covered by coaching hours and complete configuration <p>Workflow and user setup/security</p> <ul style="list-style-type: none"> Configure any additional workflows Configure security and permissions for all users based on guidance provided by Vena
Testing	
<ul style="list-style-type: none"> Facilitate meeting to review configuration testing and Customer led UAT plan and timelines Provide configuration & UAT checklist and defect log Conduct configuration testing in collaboration with customer power user to ensure the configured solution meets the solution design Provide defect resolution support that result from testing based on the approved SDD 	<ul style="list-style-type: none"> Dedicate super user to collaborate with Vena in configuration testing, prior to UAT UAT of the configured solution including: <ul style="list-style-type: none"> Identify Customer testers and update UAT checklist, as required Provide single point of contact to manage UAT process Log issues in a jointly accessible defect log Complete UAT within a five (5) business day window following completion of configuration testing
Project Close & Transition	
<ul style="list-style-type: none"> Provide standard power user guide and review with Customer Facilitate transition to Customer Success team 	<ul style="list-style-type: none"> Provide written confirmation of project close

Deliverables

Standard Product Training

Training Materials	<ul style="list-style-type: none"> • Access to Vena Learning (LMS) • Access to a Vena training environment, during instructor-led training • Vena add-in installation steps, if required • Pre-Training File(s) (Excel files that will be used during product training) • Exercise Guide (step by step instructions of each exercise)
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Project Governance Deliverables

Project Management	<ul style="list-style-type: none"> • Project plan • Weekly status reports
Solution Design	<ul style="list-style-type: none"> • One (1) Solution Design Document (SDD) • One (1) standard power user guide • One (1) standard contributor guide
Testing	<ul style="list-style-type: none"> • Configuration & User Acceptance Testing (UAT) checklist • Defect log

Vena for Account Reconciliation Package

Data Model	<ul style="list-style-type: none"> • One (1) financial data model • One (1) management data model
Data Integration	<ul style="list-style-type: none"> • Trial balance data load from one (1) general ledger (“GL”) instance (current year to date and previous year) Method and Source: Native: Oracle eBusiness Suite • Transaction data load from one (1) subledger instance (current year to date and previous year) Method and Source: Native: Oracle eBusiness Suite • Asset detail data load from one (1) fixed asset subledger instance (current year to date and previous year) Method and Source: Native: Oracle eBusiness Suite

	<ul style="list-style-type: none"> • (1) One electronic bank file; if available, or provide standard load format for manual bank transactions import Method and Source: Native: Oracle eBusiness Suite • (1) One adjustment journal entries export file in standard Vena file format
Templates & Reports	<p>Templates:</p> <ul style="list-style-type: none"> • One (1) management control template for configuring reconciliation settings • The following templates for reconciling and certifying detailed data loads (specified in “Data Integration”) or calculated schedules against the general ledger (“GL”) account balance: <ul style="list-style-type: none"> ○ One (1) Bank/Cash ○ One (1) Fixed Assets ○ One (1) Subledger to GL (i.e. Inventory, AR or AP) ○ One (1) Prepaid Expenses <p>Templates include adjustment journal entries input and certification tab</p> <p>Reports:</p> <ul style="list-style-type: none"> • One (1) Financial Close Management status dashboard • Corporate financial statement report (including income statement, balance sheet) • Two (2) income statement(s): <ol style="list-style-type: none"> 1. One (1) departmental 2. One (1) variance (Period and Version variances) <p><i>Financial reports include drill-through to transaction</i></p>
Security & Workflow	<ul style="list-style-type: none"> • Single Sign On (SSO) • One (1) account reconciliation workflow • User set up

Additional Customizations (Vena-led)

Data Model	•
Data Integration & Source	• Once-off upload of FY2023 budget
Templates & Reports	•
Out of Scope	•

Out of Scope Activities

Any activities or deliverables not explicitly defined, listed, or identified in the above section are deemed to be out of scope of the services under this DOS, specifically:

- Addressing data quality issues that stem from client source systems
- Integration of data from any additional source systems
- Configuration of any reports or planning templates in addition to those defined in Deliverables section
- The requirement for Vena to perform foreign currency translations
- Configuration of additional logic for corporate expense allocations between departments/locations
- Post-production support provided by Vena Professional services are not included but can be purchased separately
- Completion and configuration of tasks identified as coaching item beyond providing guidance, best practice advisory and review
- Configuration of any PowerBI dashboards
- Development of API processes

Project Assumptions

- If delays in Customer responsibilities & deliverables cause the project duration to exceed 16 weeks, a change request may occur
- If it is determined that more effort is required or additional Services are needed more than 6 weeks following the Implementation Services Term (defined below), a project Change Request ("CR") will be mutually agreed to by Vena and Customer
- All general ledger data and transactions are extracted from same source and have uniformed chart of accounts and other dimensions across all entities and/or departments
- Balance sheet and cashflow planning are not planned at a per general ledger level, but instead at the group level (i.e. AR, AP, etc.)
- Coaching hours are dedicated for client-led reports/templates with the guidance of the consultant to the limitation of the hours allotted
- Intercompany eliminations (if any) are handled via the accounting system for actual data and will not be required to be considered for the purpose of planning

Charges

Vena and Customer agree that charges for this project are fixed at the amount in Currency: USD below

Select	Implementation Service	Fee
<input checked="" type="checkbox"/>	Vena for Account Reconciliation	\$35,000
<input checked="" type="checkbox"/>	Add-On: + Customizations	\$1,200
	Total Services & Training	\$36,200
	One-time services discount	(\$11,200)
	Net Services & Training	\$25,000

Contract Type: Time and Materials.

Contract Amount: \$25,000 **USD**

Payment Terms: Following the execution of this DOS by Customer and Vena, and issuance of approved Customer Purchase Order (PO), which Customer shall promptly provide to Vena following execution of this DOS by both Customer and Vena, all Fees for Services to be provided by Ven pursuant to this DOS shall be invoiced to the Customer on a bi-monthly basis. All invoices are due and payable to Vena within thirty (30) calendar days from invoice date.

Implementation Services Term: Seven (7) months from the date that Vena receives approved PO from Customer (Resources to provide Services contemplated under this DOS are allocated for the Implementation Services Term.)

All charges defined above are in USD and Customer is a political subdivision of the State of Nevada and under the provisions of Nevada Revised Statute (NRS) 372.325 is exempt from the payment of Sales and Use Tax (Employee Identification Number 88-6000028). Customer shall provide Vena with a tax-exempt letter following signature of this DOS by each of Customer and Vena. Where travel is anticipated, all travel accommodations made by Vena must adhere to DISTRICT'S ATTACHMENT A – CONTRACTOR /CONSULTANT MOBILIZATION POLICY. The rate for any Vena Professional Services engagement beyond the scope of the project will be assumed and negotiated at a fair and reasonable standard rate not-to-exceed \$200 per hour. For the avoidance of doubt, it is agreed that the Parties do not anticipate that any travel will be needed in connection with the delivery by Vena of the Services contemplated under this DOS. Additionally, the Parties agree that no Fees in excess of \$25,000 shall be invoiced to Customer absent Customer's prior written consent, and no additional services outside of the scope of work contained within this DOS shall be performed by Vena absent a fully executed CR.

Rescheduling

Rescheduling any scheduled services requires written notification with a minimum of five (5) business days' advance notice. If advance notification is not provided, Customer may be billed at the standard hourly rate defined above for the scheduled time for the resource or resources affected, or up to \$300 per person per session for training, including reasonable costs incurred or committed to by Vena. Customer acknowledges that any suspension, rescheduling or delay in scheduled services may result in the re-allocation of Vena resources to other projects and Vena cannot guarantee that the same resources will be available for Customer's project in the event that the project is resumed at a later date.



Approval & Authorization

Approval

DOS Approval	
The undersigned hereby agrees and accepts this DOS for consulting services by Vena Solutions.	
<p>Acceptance by Vena Solutions USA Inc.</p> <p>Signature: DocuSigned by: <i>Tina Goulbourne</i> 6E752678BB5AF478...</p> <p>Name: <u>Tina Goulbourne</u></p> <p>Title: <u>Chief Operating & Customer Officer</u></p> <p>Date: <u>2/8/2024</u></p>	<p>Acceptance by Clark County Water Reclamation District</p> <p>Signature: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>

Appendix A – Data Specifications

Customer will have data and dimension/hierarchy files, in Vena-prescribed format, ready within the timeframe defined above. Customer acknowledges that any delays in delivering the data or any data quality issues may result in project delays for which Vena is not responsible, and to changes to effort estimates. The Vena prescribed file format for GL trial balance data is defined as followings:

- Delimited file format saved as .csv (Preferred other delimiters may be accepted)
- Has a single header record
- Column definition "<Dimension 1>,<Dimension 2>,<Dimension n> ,<Amount>" where:
 - <Dimension(s)> are defined by the GL Chart of Account segments, plus additional Vena dimensions (i.e., Version/Scenario)
- [If required] Column definition for additional transaction detail loads "<Dimension 1>,<Dimension 2>,<Dimension n>,<Amount>,<Txn Attribute 1>,<Txn Attribute n>" where:
 - <Txn Attribute(s)> are additional transaction details to support drill-through transaction reporting



Appendix B - Solution Screenshots

Income Statement Report(s)

By Department

Income Statement by Department															
V001 (US), All Departments															
Opening Period: September, 2020	Region 100			Region 200			Region 300			Region 400			Region 500		
in Local Currency	Actual	Plan	% Var	Actual	Plan	% Var	Actual	Plan	% Var	Actual	Plan	% Var	Actual	Plan	% Var
Revenue															
3000 (Sales A - 1)	314,348	1,327,193	-76%	430,580	2,375,091	-82%	774,990	1,272,135	-39%	2,487,457	2,537,640	-2%	4,199,806	1,324,249	215%
3004 (Sales B - 1)	162,214	266,362	-39%	403,312	835,888	-51%	154,545	253,485	-39%	430,265	509,533	-15%	836,684	1,269,623	-34%
3001 (Sales C - 1)	621,290	1,020,198	-39%	306,051	1,047,547	-71%	590,754	970,215	-39%	1,881,835	1,950,485	-3%	3,202,811	963,569	233%
3003 (Sales E - 1)	230,609	411,263	-44%	192,840	814,933	-76%	236,481	391,665	-40%	1,012,254	1,90,400	426%	1,81,212	1,262,049	-43%
3002 (Sales E - 1)	356,903	566,049	-37%	149,804	1,092,757	-87%	339,520	557,604	-39%	1,054,133	1,120,963	-6%	1,840,687	471,586	293%
3000 (Sales E - 2)	371,125	600,403	-38%	183,589	1,164,121	-84%	353,127	579,951	-39%	1,128,910	1,185,756	-5%	1,914,240	577,956	231%
3005 (Sales F - 1)	372,247	621,098	-40%	209,009	1,208,414	-83%	399,968	591,089	-33%	1,176,122	1,188,129	-1%	1,950,978	698,190	280%
3910 (Other Income - 1)	2,763	4,679	-41%	482	7,904	-94%	4,983	6,915	-28%	11,769	10,436	12%	17,672	2,645	561%
3900 (Other Income - 2)	2,142	3,627	-41%	474	6,342	-93%	3,168	5,384	-41%	9,313	8,092	15%	13,703	2,712	402%
Total Revenue	2,959,646	4,600,111	-36%	1,826,100	9,645,917	-81%	2,817,975	4,828,420	-41%	9,340,925	9,296,251	0%	15,269,230	5,751,597	265%
Cost of Goods Sold															
5003 (Wages A - 1)	222,032	367,914	-40%	94,729	884,676	-89%	226,779	378,989	-41%	716,916	955,754	-25%	1,086,903	309,864	352%
5001 (Wages B - 1)	123,566	204,736	-39%	78,162	406,496	-81%	127,326	210,925	-39%	427,244	364,950	17%	604,732	235,560	257%
5010 (Wages B - 2)	117,455	194,626	-39%	59,945	372,027	-84%	121,915	200,470	-39%	389,749	346,899	14%	574,823	196,042	293%
5005 (Wages C - 1)	68,291	113,160	-39%	34,085	215,536	-84%	70,357	116,553	-39%	225,721	201,673	12%	334,178	111,485	200%
5008 (Wages C - 2)	201,992	334,707	-39%	105,184	641,684	-84%	208,151	344,819	-39%	672,688	986,593	-31%	1,929,676	343,911	561%
4000 (Wages D - 1)	82,477	136,667	-39%	33,411	252,555	-87%	64,978	140,772	-54%	263,794	243,591	8%	403,637	109,270	270%
4500 (Wages D - 2)	50,055	82,943	-39%	35,220	182,219	-81%	61,572	85,432	-28%	177,165	147,834	20%	244,968	115,184	212%
4505 (Wages D - 3)	311,133	515,558	-39%	89,489	907,180	-90%	320,566	531,042	-39%	943,229	918,760	3%	1,522,412	263,179	471%
4512 (Wages D - 4)	120,875	200,293	-39%	26,326	347,494	-92%	124,543	206,315	-39%	340,834	357,022	-4%	591,596	86,092	581%
4001 (Wages Temporary workers - 1)	32,977	56,076	-41%	104,099	104,099	0%	33,368	57,109	-41%	106,268	114,022	-7%	193,873	48,962	294%
4007 (Wages Temporary workers - 2)	33,914	67,670	-50%	19,573	107,157	-82%	34,527	58,706	-41%	169,351	117,289	44%	199,420	50,885	293%
5101 (Payroll Taxes - Management - 1)	8,970	14,573	-38%	5,428	26,976	-79%	8,104	13,168	-38%	24,567	32,290	-24%	52,476	13,371	288%

Variance

Income Statement Variance															
V001 (US), All Departments															
Opening Period: September, 2020	Sep 20			Sep 19			Sep QTD 20			Sep QTD 19			Sep YTD 20		
in Local Currency	Actual	Plan	% Var	Actual	Plan	% Var	Actual	Plan	% Var	Actual	Plan	% Var	Actual	Plan	% Var
Revenue															
3000 (Sales A - 1)	2,487,457	2,572,091	-3%	0%	0%	0%	8,081,501	7,845,632	3%	0%	0%	0%	22,803,591	22,273,512	2%
3004 (Sales B - 1)	830,395	831,880	-0%	0%	0%	0%	2,615,841	2,520,073	4%	0%	0%	0%	7,467,071	7,182,788	4%
3001 (Sales C - 1)	1,881,835	1,947,547	-3%	0%	0%	0%	6,116,885	5,939,263	3%	0%	0%	0%	17,265,776	16,857,592	2%
3003 (Sales E - 1)	790,400	814,933	-3%	0%	0%	0%	2,561,107	2,484,759	3%	0%	0%	0%	7,232,492	7,050,461	2%
3002 (Sales E - 1)	1,054,133	1,092,757	-3%	0%	0%	0%	3,433,237	3,334,894	3%	0%	0%	0%	9,677,764	9,463,332	2%
3000 (Sales E - 2)	1,125,510	1,164,121	-3%	0%	0%	0%	3,657,951	3,551,548	3%	0%	0%	0%	10,318,555	10,080,234	2%
3005 (Sales F - 1)	1,170,122	1,238,414	-5%	0%	0%	0%	3,797,290	3,685,480	3%	0%	0%	0%	10,718,351	10,463,123	2%
3910 (Other Income - 1)	11,769	7,904	48%	0%	0%	0%	30,753	24,834	24%	0%	0%	0%	84,899	63,968	33%
3900 (Other Income - 2)	9,313	6,242	48%	0%	0%	0%	24,508	19,755	24%	0%	0%	0%	68,115	51,317	33%
Total Revenue	9,360,925	9,645,917	-3%	0%	0%	0%	30,319,078	29,408,337	3%	0%	0%	0%	85,626,614	83,491,156	2%
Cost of Goods Sold															
5003 (Wages A - 1)	715,916	884,676	-19%	0%	0%	0%	2,052,220	1,990,244	3%	0%	0%	0%	5,776,548	5,650,590	2%
5001 (Wages B - 1)	427,244	436,496	-2%	0%	0%	0%	1,228,262	1,185,650	3%	0%	0%	0%	3,434,216	3,368,850	1%
5010 (Wages B - 2)	389,749	372,027	4%	0%	0%	0%	1,117,704	1,082,603	3%	0%	0%	0%	3,140,691	3,075,396	2%
5005 (Wages C - 1)	225,721	215,536	4%	0%	0%	0%	647,316	627,268	3%	0%	0%	0%	1,819,642	1,781,414	2%
5008 (Wages C - 2)	672,688	641,884	4%	0%	0%	0%	1,929,076	1,868,782	3%	0%	0%	0%	5,420,251	5,308,173	2%
4000 (Wages D - 1)	263,794	252,555	4%	0%	0%	0%	796,498	733,838	3%	0%	0%	0%	2,131,255	2,083,244	2%
4500 (Wages D - 2)	177,165	168,219	5%	0%	0%	0%	507,864	491,166	3%	0%	0%	0%	1,421,776	1,396,127	1%
4505 (Wages D - 3)	943,229	907,180	4%	0%	0%	0%	2,704,351	2,628,394	2%	0%	0%	0%	7,647,300	7,455,185	2%
4512 (Wages D - 4)	340,834	347,494	-2%	0%	0%	0%	1,034,711	1,006,101	2%	0%	0%	0%	2,620,237	2,653,407	-1%
4001 (Wages Temporary workers - 1)	106,268	164,099	-35%	0%	0%	0%	356,876	303,964	17%	0%	0%	0%	922,434	895,050	3%
4007 (Wages Temporary workers - 2)	169,351	107,157	56%	0%	0%	0%	367,403	313,041	17%	0%	0%	0%	950,270	922,680	3%
5101 (Payroll Taxes - Management - 1)	24,567	26,976	-9%	0%	0%	0%	68,145	77,527	-12%	0%	0%	0%	256,944	249,259	3%
5111 (Payroll Taxes - Management - 2)	51,136	59,252	-12%	0%	0%	0%	204,135	156,155	29%	0%	0%	0%	627,294	599,717	5%

CBE 240027 Vena Professional Services - Description of Services



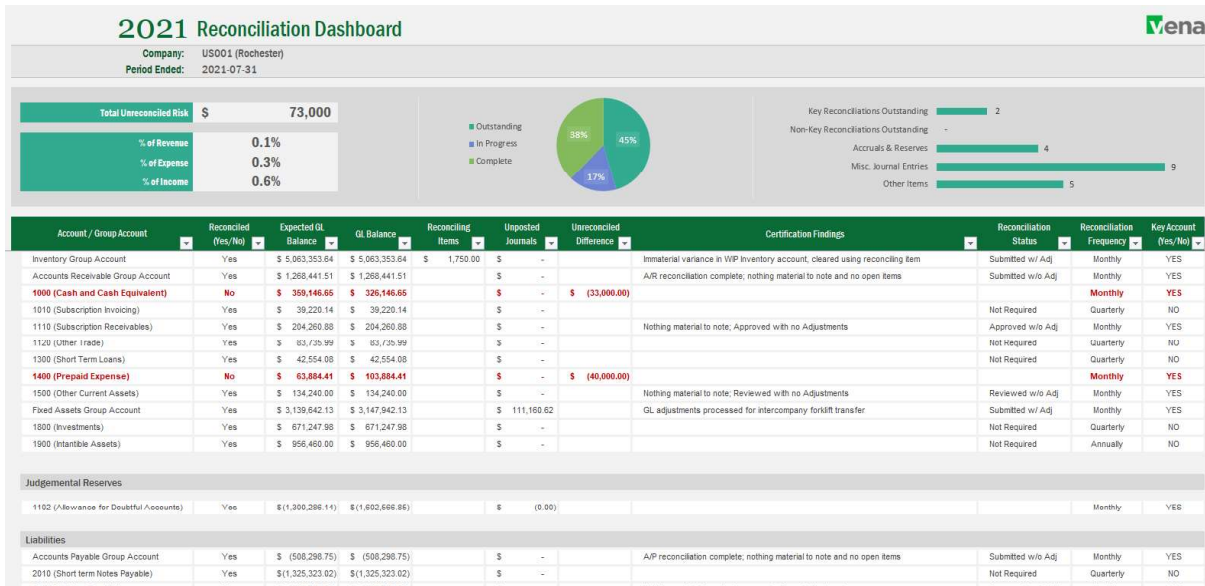
Corporate Financial Statements (I/S, B/S)

Income Statement table for V001 (US), All Departments. Columns include Prior Yr Total, Actual (Jan 20 to Sep 20), Plan (Oct 20 to Dec 20), Current Yr Total, Plan Yr Trendline, Comment / Linked File, and Plan Year (Jan 21 to Apr 21). Rows include Revenue, Cost of Goods Sold, and Total Cost of Goods Sold.

Balance Sheet table for V001 (US), All Departments. Columns include Prior Yr Total, Actual (Jan 20 to Sep 20), Plan (Oct 20 to Dec 20), Current Yr Total, Plan Yr Trendline, Comment / Linked File, and Plan Year (Jan 21 to Apr 21). Rows include Assets and Liabilities.



Financial Close Management status dashboard





Bank/Cash Reconciliation Template

2021 Bank Reconciliation

Company: US001 (Rochester)	Frequency: Monthly	Key Account: YES
Account: 1000 (Cash and Cash Equivalent)	Variance Tolerance: 3.0% AND \$5,000	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	INCOMPLETE	Checks to see if the bank reconciliation accounts have been reconciled General ledger balance Total known differences for current period from schedule Total adjusting items for current period from schedule Adjusted balance based on known differences & adjusting items Bank statement balance Remaining amount not yet reconciled
GL Balance	\$ 326,146.65	
Known Differences	\$ -	
Adjusting Items	\$ -	
Adjusted Balance	\$ 326,146.65	
Balance per Bank Statement	\$ 359,146.65	
Unidentified Difference	\$ (33,000.00)	

Completeness Check	Result	Description
Checklist	INCOMPLETE	Checks to see if checklist is complete

Certification Checklist

Complete checklist below >

#	Status	Description
1	✘	I have completed the account reconciliation for the Period End noted above.
2	✘	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✘	I have prepared the applicable adjusting journal entries.
4	✘	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✘	I have updated the reconciliation procedures as appropriate for any changes.

Certification Findings

Certification Status

Date	Name	Status

2021 Bank Reconciliation

Company: US001 (Rochester)	Account: 1000 (Cash and Cash Equivalent)	Period Ended: 2021-07-31
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Bank Reconciliation Summary

GL Balance	Known Differences	Adjusting Items	Adjusted Balance	Bank Balance	Variance
\$ 326,146.65	\$ -	\$ -	\$ 326,146.65	\$ 359,146.65	\$ 33,000.00

Balance Per GL	\$ 326,146.65
Balance Per Bank	\$ 359,146.65

Known Differences (+/-)

Item	Date	Classification	Adjusting Account	Amount	Comment
1000 (Cash and Cash Equivalent)					

Adjusting Items (+/-)

Item	Date	Classification	Adjusting Account	Amount	Comment
1000 (Cash and Cash Equivalent)					

Total Adjustments	\$ -
Adjusted Balance	\$ 326,146.65



2021 GL vs Bank Comparison



Company: US001 (Rochester)
 Account: 1000 (Cash and Cash Equivalent)
 Period Ended: 2021-07-31

Document ID	Balance per Bank	Balance per GL	Variance	Checks
75000	\$ 150,152.53	\$ (150,152.53)	\$ -	✓
75001	\$ (82,012.26)	\$ 82,012.26	\$ -	✓
75002	\$ 36,280.53	\$ (36,280.53)	\$ -	✓
75003	\$ (28,506.13)	\$ 28,506.13	\$ -	✓
75004	\$ (18,140.27)	\$ 18,140.27	\$ -	✓
75005	\$ (23,323.20)	\$ 23,323.20	\$ -	✓
75006	\$ 2,591.47	\$ (2,591.47)	\$ -	✓
75007	\$ 54,420.80	\$ (54,420.80)	\$ -	✓
75008	\$ (46,646.40)	\$ 46,646.40	\$ -	✓
75009	\$ 5,182.93	\$ (5,182.93)	\$ -	✓

2021 Bank Reconciliation Journal Entries



Company: US001 (Rochester)
 Account: 1000 (Cash and Cash Equivalent)
 Period Ended: 2021-07-31

Adjusting Entry: JE 1 - US001

1 Journal Entry Number
 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						✓
JE 1						
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



Fixed Asset Reconciliation Template

2021 Fixed Asset Reconciliation

Company: US001 (Rochester)	Frequency: Monthly	Key Account: YES
Account(s): Fixed Assets Group Account	Variance Tolerance: 0.5% AND \$10,000	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	COMPLETE	Checks to see if the fixed asset accounts have been reconciled
Beginning (Q) Balance (NBV)	\$ 2,941,475.88	Fading balance from prior period end
In Period Additions	\$ 346,508.99	Addition of assets for current period from schedule
In Period Disposals	\$ (9,742.50)	Disposal of assets for current period from schedule
Intercompany Transfers	\$ (34,639.62)	Intercompany asset transfer for current period from schedule
Current Period Depreciation	\$ (103,960.62)	Depreciation of fixed assets for current period from schedule
Reconciling Items	\$ -	Total of reconciling items added to schedule
Projected Ending GL Balance (NBV)	\$ 3,139,642.13	Expected current period ending GL balance
Balance Per GL Load	\$ 3,139,642.13	Actual current period GL balance
Unidentified Difference	\$ -	Remaining amount not yet reconciled

Completeness Check	Result	Description
Checklist	COMPLETE	Checks to see if checklist is complete

Certification Checklist

Complete checklist below >

1	✔	Yes	I have completed the account reconciliation for the Period End noted above.
2	✔	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✔	Yes	I have prepared the applicable adjusting journal entries.
4	✔	Yes	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✔	Yes	I have updated the reconciliation procedures as appropriate for any changes.

Account Findings

GL adjustments processed for intercompany forklift transfer

2021 Fixed Asset Reconciliation Schedule

Company: US001 (Rochester)	Account(s): Fixed Assets Group Account	Period Ended: 2021-07-31
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Book Value	General Ledger									Subsystem		Ledger vs Subsystem	
Fixed Assets	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	
1700 (Vehicles)	\$ 142,608.58	\$ 169,419.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,027.95	\$ 142,608.58	\$ 312,027.95	\$ -	\$ -	
1701 (Equipment)	\$ 53,718.76	\$ 24,089.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,808.38	\$ 53,718.76	\$ 77,808.38	\$ -	\$ -	
1702 (Land)	\$ 726,458.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,458.94	\$ 726,458.94	\$ 726,458.94	\$ -	\$ -	
1703 (Machinery)	\$ 98,350.22	\$ -	\$ -	\$ (19,184.06)	\$ (13,000.00)	\$ -	\$ -	\$ 66,166.16	\$ 98,350.22	\$ 66,166.16	\$ -	\$ -	
1705 (Buildings)	\$ 2,299,571.73	\$ 11,820.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,311,391.73	\$ 2,299,571.73	\$ 2,311,391.73	\$ -	\$ -	
1706 (Plant)	\$ 1,424,161.61	\$ 141,180.00	\$ (9,742.50)	\$ (2,455.56)	\$ -	\$ -	\$ -	\$ 1,553,143.55	\$ 1,424,161.61	\$ 1,553,143.55	\$ -	\$ -	
Total Fixed Assets	\$ 4,744,869.84	\$ 346,508.99	\$ (9,742.50)	\$ (21,639.62)	\$ (13,000.00)	\$ -	\$ -	\$ 5,046,996.71	\$ 4,744,869.84	\$ 5,046,996.71	\$ -	\$ -	

Accumulated Depreciation	General Ledger									Subsystem		Ledger vs Subsystem	
Depreciation Items	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	
1710 (Acc Dep Vehicles)	\$ (67,222.65)	\$ (2,823.65)	\$ -	\$ -	\$ -	\$ (19,657.40)	\$ -	\$ (89,703.70)	\$ (67,222.65)	\$ (89,703.70)	\$ -	\$ -	
1711 (Acc Dep Equipment)	\$ (14,290.15)	\$ (401.48)	\$ -	\$ -	\$ -	\$ (4,804.90)	\$ -	\$ (19,496.53)	\$ (14,290.15)	\$ (19,496.53)	\$ -	\$ -	
1713 (Acc Dep Machinery)	\$ (23,513.92)	\$ -	\$ -	\$ 5,676.97	\$ 7,200.00	\$ (6,826.00)	\$ -	\$ (17,462.95)	\$ (23,513.92)	\$ (17,462.95)	\$ -	\$ -	
1715 (Acc Dep Buildings)	\$ (910,112.31)	\$ (197.00)	\$ -	\$ -	\$ -	\$ (32,852.85)	\$ -	\$ (943,162.16)	\$ (910,112.31)	\$ (943,162.16)	\$ -	\$ -	
1716 (Acc Dep Plant)	\$ (788,254.93)	\$ (2,353.00)	\$ 9,742.50	\$ 2,435.39	\$ -	\$ (59,099.20)	\$ -	\$ (837,529.24)	\$ (788,254.93)	\$ (837,529.24)	\$ -	\$ -	
Total Accumulated Depreciation	\$ (1,803,393.96)	\$ (5,775.13)	\$ 9,742.50	\$ 8,112.36	\$ 7,200.00	\$ (123,240.35)	\$ -	\$ (1,907,354.58)	\$ (1,803,393.96)	\$ (1,907,354.58)	\$ -	\$ -	

Net Book Value	General Ledger									Subsystem		Ledger vs Subsystem	
Depreciation Items	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	
1700 Vehicles NBV	\$ 76,386.93	\$ 166,595.72	\$ -	\$ -	\$ -	\$ (19,657.40)	\$ -	\$ 222,324.25	\$ 76,386.93	\$ 222,324.25	\$ -	\$ -	
1701 Equipment NBV	\$ 39,428.61	\$ 23,688.14	\$ -	\$ -	\$ -	\$ (4,804.90)	\$ -	\$ 58,311.85	\$ 39,428.61	\$ 58,311.85	\$ -	\$ -	
1702 Land NBV	\$ 726,458.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,458.94	\$ 726,458.94	\$ 726,458.94	\$ -	\$ -	
1703 Machinery NBV	\$ 74,836.30	\$ -	\$ -	\$ (13,507.09)	\$ (5,800.00)	\$ (6,826.00)	\$ -	\$ 48,703.21	\$ 74,836.30	\$ 48,703.21	\$ -	\$ -	
1705 Buildings NBV	\$ 4,389,459.43	\$ 11,622.00	\$ -	\$ -	\$ -	\$ (59,099.20)	\$ -	\$ 4,389,982.23	\$ 4,389,459.43	\$ 4,389,982.23	\$ -	\$ -	



2021 Fixed Asset Journal Entries



Company: US001 (Rochester)
Account(s): Fixed Assets Group Account
Period Ended: 2021-07-31

Monthly Depreciation Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Fixed Asset Entry	US001 (Rochester)	7102 (Depreciation Expense)	Jul 2021 Fixed Asset Depreciation Entry	\$ 111,160.62		Submitted
Fixed Asset Entry	US001 (Rochester)	1710 (Acc Dep Vehicles)	Jul 2021 Fixed Asset Depreciation Entry		\$ (22,481.05)	Submitted
Fixed Asset Entry	US001 (Rochester)	1711 (Acc Dep Equipment)	Jul 2021 Fixed Asset Depreciation Entry		\$ (5,206.38)	Submitted
Fixed Asset Entry	US001 (Rochester)	1713 (Acc Dep Machinery)	Jul 2021 Fixed Asset Depreciation Entry		\$ (1,149.03)	Submitted
Fixed Asset Entry	US001 (Rochester)	1715 (Acc Dep Buildings)	Jul 2021 Fixed Asset Depreciation Entry		\$ (33,049.85)	Submitted
Fixed Asset Entry	US001 (Rochester)	1716 (Acc Dep Plant)	Jul 2021 Fixed Asset Depreciation Entry		\$ (49,274.31)	Submitted

Adjusting Entry: JE 1 - US001

- 1 Journal Entry Number
- 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						Submitted
JE 1						Submitted
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



GL to Subledger Reconciliation Template

Company: US001 (Rochester) Account(s): Inventory Group Account Period Ended: 2021-07-31	Frequency: Monthly Variance Tolerance: 1.0% AND \$50,000 Auto-Reconcile Enabled: NO	Key Account: YES Accounting Policy: Attached Currency: USD
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Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation COMPLETE		
Beginning GL Balance	\$ 5,248,030.85	Checks to see if the ledger vs subledger accounts have been reconciled
Subledger Activity	\$ (186,427.21)	Ending balance from prior period end
Journal Entries	\$ -	Net subledger activity for current period
Reconciling Items	\$ 1,750.00	Applicable journal entries for current period
Projected Ending GL Balance (NBV)	\$ 5,063,353.64	Total of reconciling items added to schedule
Balance Per GL Load	\$ 5,063,353.64	Expected current period ending GL balance
Unidentified Difference	\$ -	Actual current period GL balance
		Remaining amount not yet reconciled

Completeness Check	Result	Description
Checklist	COMPLETE	Checks to see if checklist is complete

Certification Checklist

#	Status	Response	Description
1	✔	Yes	I have completed the account reconciliation for the Period End noted above.
2	✔	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✔	Yes	I have prepared the applicable adjusting journal entries.
4	✔	Yes	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✔	Yes	I have updated the reconciliation procedures as appropriate for any changes.

Account Findings

Immaterial variance in WIP Inventory account, cleared using reconciling item

2021 GL to Subledger Schedule

Company: US001 (Rochester)
Account(s): Inventory Group Account
Period Ended: 2021-07-31

Inventory	1200 (Raw Materials)	1201 (WIP Inventory)	1202 (FG Inventory)	Total Inventory
Beginning GL Balance	\$ 340,536.65	\$ 1,253,728.34	\$ 3,653,765.86	\$ 5,248,030.85
Inventory Receipts	\$ 145,764.65		\$ 56,345.76	\$ 202,110.41
Inventory Transfers In		\$ 76,126.65	\$ 164,168.54	\$ 240,295.19
Inventory Transfers Out	\$ (76,126.65)	\$ (164,168.54)	\$ (360,124.65)	\$ (600,419.84)
Inventory Scrap	\$ (2,565.00)	\$ (18,346.54)		\$ (20,911.54)
Inventory Adjustments	\$ (7,501.43)			\$ (7,501.43)
Subsystem Inventory Activity	\$ 59,571.57	\$ (106,388.43)	\$ (139,810.35)	\$ (186,427.21)
Journal Entries	\$ -	\$ -	\$ -	\$ -
Reconciling Items	\$ -	\$ 1,750.00	\$ -	\$ 1,750.00
Projected Ending GL Balance	\$ 400,108.22	\$ 1,149,089.91	\$ 3,514,155.51	\$ 5,063,353.64
Ending GL Balance	\$ 400,108.22	\$ 1,149,089.91	\$ 3,514,155.51	\$ 5,063,353.64
Projected vs Actual	\$ -	\$ -	\$ -	\$ -



2021 Reconciling Items



Company: US001 (Rochester)
 Account(s): Inventory Group Account
 Period Ended: 2021-07-31

Reconciling Items: Inventory Inputs

Reconciling Items	Account Impacted	Reconciling Amt	Date Added	Start Date	End Date	Duration (mos)
Existing Reconciling Items						
Timing Issue	1201 (WIP Inventory)	\$ 1,750.00	2021-07-31	2021-07-01	2021-07-31	1

2021 GL to Subledger Journal Entries



Company: US001 (Rochester)
 Account(s): Inventory Group Account
 Period Ended: 2021-07-31

Adjusting Entry: JE 1 - US001

1 Journal Entry Number
 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						<input checked="" type="checkbox"/>
JE 1						<input type="checkbox"/>
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



Prepaid Expense Reconciliation Template

Company: US001 (Rochester) Account(s): 1400 (Prepaid Expense) Period Ended: 2021-07-31	Frequency: Monthly Variance Tolerance: 5.0% AND \$3,000 Auto-Reconcile Enabled: NO	Key Account: YES Accounting Policy: Attached Currency: USD
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Prepaid Reconciliation

Ensure each adjustment is complete >
Ensure prepaid account has been reconciled >

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	INCOMPLETE	Checks to see if the prepaid account has been reconciled Ending balance from prior period end Amortization of prepaid items for current period from schedule Total of reconciling items added to schedule Additional items added to reconciliation schedule within current period Expected current period ending GL balance Actual current period GL balance Remaining amount not yet reconciled
Beginning GL Balance	\$ 75,613.58	
Current Period Amortization	\$ 11,729.17	
Reconciling Items	\$ -	
In Period Additions	\$ -	
Projected Ending GL Balance	\$ 63,884.41	
Balance Per GL Load	\$ 103,884.41	
Unidentified Difference	\$ (40,000.00)	

Certification Checklist

Complete checklist below >

Certification Checklist

#	Status	Response	Description
1	✔	Yes	I have completed the account reconciliation for the Period End noted above.
2	✔	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✘		I have prepared the applicable adjusting journal entries.
4	✘		I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✘		I have updated the reconciliation procedures as appropriate for any changes.

Certification Findings

2021 Prepaid Reconciliation Schedule

Company: US001 (Rochester) Account(s): 1400 (Prepaid Expense) Period Ended: 2021-07-31

Prepaid Reconciliation Schedule	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021
Prior Period Ending GL Balance:	\$ 216,479.16	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58
Less In Period Amortization	\$ 23,187.50	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83
Less In Period Adjustments	\$ -	\$ 73.25	\$ 73.25	\$ 73.25	\$ -	\$ -
Plus In Period Additions	\$ -	\$ 17,500.00	\$ -	\$ -	\$ -	\$ -
Expected GL Balance:	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58	\$ 87,342.74
Current Period Ending GL Balance:	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58	\$ 87,342.74
Variance: Reconciliation High (Low) vs Ledger	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)

Prepaid Amortization Schedule								Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	
Prepaid Items	Invoice	Prepaid Amt	Remaining Balance	Date Added	Start Date	End Date	Duration (months)	Expense Account						
IT Configurator	Yes	\$ 155,000.00	\$ -	2020-06-01	2020-06-01	2021-05-31	12	6101 (Software)	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67
Facility Liability Insurance	Yes	\$ 17,500.00	\$ 7,291.67	2021-01-01	2021-01-01	2021-12-31	12	6603 (Insurance)	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33
Prepaid Office Rent	Yes	\$ 150,000.00	\$ 80,000.00	2019-04-01	2019-04-01	2024-03-30	60	6601 (Rent)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Expense Reporting Software	Yes	\$ 93,250.00	\$ -	2020-08-01	2020-08-01	2021-07-31	12	6101 (Software)	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83
Total Monthly Expense		\$ 87,291.67							\$ 23,187.50	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83

Reconciling Items Schedule								Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021
Reconciling Items	Reconciling Amt	Date Added	Start Date	End Date	Duration (months)								
Misc Rounding Issue	\$ 73.25	2021-01-01	2021-01-01	2021-03-31	3			\$ 73.25	\$ 73.25	\$ 73.25			
Total Monthly Expense								\$ -	\$ 73.25	\$ 73.25	\$ 73.25	\$ -	\$ -



2021 Prepaid Journal Entries



Company: US001 (Rochester)
Account(s): 1400 (Prepaid Expense)
Period Ended: 2021-07-31

Monthly Amortization Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Prepaid Entry	US001 (Rochester)	1400 (Prepaid Expense)	Jul 2021 Prepaid Amortization Entry		\$ (11,729.17)	<input checked="" type="checkbox"/>
Prepaid Entry	US001 (Rochester)	6101 (Software)	Jul 2021 Prepaid Amortization Entry	\$ 7,770.83		
Prepaid Entry	US001 (Rochester)	6603 (Insurance)	Jul 2021 Prepaid Amortization Entry	\$ 1,458.33		
Prepaid Entry	US001 (Rochester)	6601 (Rent)	Jul 2021 Prepaid Amortization Entry	\$ 2,500.00		

Adjusting Entry: JE 1 - US001

- 1 Journal Entry Number
- 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						<input checked="" type="checkbox"/>
JE 1						
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



Reconciliation Settings Control Template

2021 Management Template

Company: Peak US Operations
 Account(s): 1400 (Prepaid Expense)
 Period Ended: 2021-07-31

Entity	Account	Reconciliation Currency	Frequency	Variance Tolerance %	Variance Tolerance \$	Variance Operator	Key Account	Preparer	Reviewer	Approver
US001 (Rochester)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US002 (Los Angeles)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US003 (Des Moines)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US004 (Boston)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US005 (Sarasota)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US006 (Anchorage)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
Peak US Operations Group Entity	1400 (Prepaid Expense)									



CBE 240027 Vena Professional Services – Description of Services

Income Statement Report(s)

By Department

Income Statement by Department																
V001 (US), All Departments																
Opening Period: September, 2020	Region 100			Region 200			Corporate			Sep QTD 20			Sep YTD 20			
is Local currency	Sep 19	Sep 20	% Var	Sep 19	Sep 20	% Var	Sep 19	Sep 20	% Var	Sep 19	Sep 20	% Var	Sep 19	Sep 20	% Var	
Actual	Actual	Plan	Plan	Actual	Actual	Plan	Actual	Actual	Plan	Actual	Actual	Plan	Actual	Actual	Plan	
Revenue																
3000 (Sales A - 1)	314,348	1,327,193	429,550	2,872,091	774,590	1,272,135	440,732	2,447,497	2,557,646	4,199,896	1,324,049	6,081,601	7,173,434	11,710,252	3,849,905	22,803,591
3004 (Sales B - 1)	162,214	265,362	403,312	831,888	154,545	253,485	422,565	830,396	909,933	836,884	1,289,623	2,616,841	1,420,018	2,346,741	3,891,211	7,487,071
3001 (Sales C - 1)	821,290	1,020,198	306,051	1,047,547	590,754	970,215	320,886	1,881,835	1,950,485	3,202,811	963,589	6,116,885	5,470,552	8,383,770	2,801,454	17,255,776
3003 (Sales U - 1)	230,829	411,263	102,649	614,932	208,481	391,669	180,254	790,400	781,212	1,262,049	481,246	2,961,107	2,207,787	3,823,099	1,899,038	7,232,492
3002 (Sales E - 1)	356,903	568,049	149,804	1,092,757	339,520	557,604	107,009	1,054,133	1,120,963	1,840,687	471,586	3,433,237	3,143,838	5,162,827	1,371,099	9,677,764
3000 (Sales E - 2)	371,125	600,453	183,569	1,164,121	353,127	579,951	192,432	1,128,510	1,165,758	1,914,240	577,956	3,697,951	3,280,398	5,369,003	1,680,167	16,219,555
3005 (Sales F - 1)	374,247	621,098	209,009	1,208,414	399,968	691,089	216,125	1,170,122	1,188,129	1,950,978	698,180	3,797,296	3,332,341	5,472,389	1,913,620	16,718,351
3910 (Other income - 1)	2,763	4,679	482	7,904	4,483	6,915	781	11,759	10,436	17,872	2,545	36,753	28,146	47,960	6,983	84,899
3900 (Other income - 2)	2,142	3,627	474	6,342	3,168	5,304	781	9,313	8,092	13,703	2,712	24,508	21,827	36,959	9,329	68,115
Total Revenue	2,959,646	4,600,111	1,826,100	9,845,917	2,817,975	4,628,420	1,914,524	9,360,925	9,298,251	15,269,230	5,751,597	30,319,678	26,076,339	42,825,258	16,725,017	85,626,614
Cost of Goods Sold																
5003 (Wages A - 1)	222,032	367,914	94,729	684,676	228,779	378,989	107,848	715,916	655,754	1,095,003	309,864	2,652,220	1,898,537	3,096,381	813,630	5,778,548
5001 (Wages B - 1)	123,568	204,756	78,182	406,486	127,338	219,625	88,993	427,244	384,950	604,732	235,560	1,235,262	1,059,928	1,723,280	671,668	3,434,216
5010 (Wages B - 2)	117,455	194,626	59,945	372,027	121,915	200,470	88,265	389,749	346,899	574,823	196,042	1,117,764	986,402	1,637,895	514,695	3,140,991
5005 (Wages C - 1)	68,291	113,160	34,085	215,536	70,357	116,553	38,811	225,721	201,673	334,178	111,485	647,216	574,681	952,312	292,649	1,819,842
5008 (Wages C - 2)	201,992	334,707	105,184	641,884	208,151	344,819	119,719	672,688	596,593	988,572	343,911	1,929,676	1,700,111	2,817,280	902,860	5,420,251
4000 (Wages D - 1)	82,477	136,667	33,411	252,655	84,978	140,772	38,045	263,794	243,591	403,637	109,270	756,488	694,128	1,150,249	288,879	2,131,255
4500 (Wages D - 2)	50,055	62,943	35,220	168,219	51,572	85,432	40,102	171,165	147,634	244,968	115,184	507,884	421,266	698,087	202,422	1,421,776
4505 (Wages D - 3)	31,133	615,558	89,489	907,186	320,546	531,042	91,621	843,229	918,720	1,522,412	263,179	2,704,581	2,617,990	4,338,311	691,060	7,447,300
4512 (Wages D - 4)	120,876	200,293	28,328	347,494	124,543	206,315	29,976	360,834	357,022	591,596	86,092	1,034,711	1,017,382	1,688,918	226,037	2,929,337
4001 (Wages Temporary workers - 1)	32,977	56,076	15,047	104,899	33,888	57,109	15,571	168,268	114,022	193,873	48,982	356,676	288,069	489,816	144,550	922,434
4007 (Wages Temporary workers - 2)	33,914	57,670	15,673	107,157	34,527	58,706	16,118	169,351	117,289	199,428	59,885	367,403	296,515	504,177	149,578	950,270
5101 (Payroll Taxes - Management - 1)	8,970	14,573	5,428	26,970	8,104	13,188	3,316	24,587	32,298	52,476	13,371	96,145	80,823	130,933	45,588	256,344

Variance

Income Statement Variance													
V001 (US), All Departments													
Opening Period: September, 2020	Sep 20	Sep 19	% Var	Sep 20	% Var	Sep QTD 20	Sep QTD 19	% Var	Sep QTD 20	% Var	Sep YTD 20	Sep YTD 19	% Var
is Local currency	Actual	PI Actual	Plan	Plan	Actual	PI Actual	PI Actual	Plan	Plan	Actual	PI Actual	PI Actual	Plan
Revenue													
3000 (Sales A - 1)	2,487,457	2,572,091	-3.3%		0.0%	8,081,501	7,845,632	3.0%		0.0%	22,803,591	22,273,312	2.4%
3004 (Sales B - 1)	830,395	831,888	-0.2%		0.0%	2,615,641	2,520,073	3.0%		0.0%	7,487,071	7,182,798	4.0%
3001 (Sales C - 1)	1,881,835	1,947,547	-3.4%		0.0%	6,116,885	6,039,363	3.0%		0.0%	17,255,776	16,657,502	3.4%
3003 (Sales U - 1)	790,400	814,932	-3.0%		0.0%	2,961,107	2,484,709	3.1%		0.0%	7,232,492	7,005,461	2.8%
3002 (Sales E - 1)	1,054,133	1,092,757	-3.5%		0.0%	3,433,237	3,234,604	3.0%		0.0%	9,677,764	9,463,522	3.0%
3000 (Sales E - 2)	1,128,510	1,164,121	-3.3%		0.0%	3,657,951	3,551,548	3.0%		0.0%	10,318,555	10,080,234	3.4%
3005 (Sales F - 1)	1,170,122	1,208,414	-3.2%		0.0%	3,797,296	3,685,480	3.0%		0.0%	10,718,351	10,463,123	2.4%
3910 (Other income - 1)	11,759	7,904	48.8%		0.0%	30,763	24,634	23.8%		0.0%	84,899	63,668	33.7%
3900 (Other income - 2)	9,313	6,342	48.2%		0.0%	24,508	19,755	24.1%		0.0%	68,115	51,317	32.7%
Total Revenue	9,360,925	9,845,917	-3.0%		0.0%	30,319,678	29,406,337	3.1%		0.0%	85,626,614	83,491,156	2.6%
Cost of Goods Sold													
5003 (Wages A - 1)	715,916	684,676	4.3%		0.0%	2,082,220	1,990,244	3.1%		0.0%	5,778,548	5,650,599	2.3%
5001 (Wages B - 1)	427,244	406,486	5.1%		0.0%	1,225,262	1,185,950	3.3%		0.0%	3,434,216	3,368,850	1.9%
5010 (Wages B - 2)	389,749	372,027	4.8%		0.0%	1,117,764	1,082,863	3.2%		0.0%	3,140,991	3,075,396	2.1%
5005 (Wages C - 1)	225,721	215,536	4.7%		0.0%	647,216	627,288	3.2%		0.0%	1,819,642	1,781,414	2.1%
5008 (Wages C - 2)	672,688	641,884	4.8%		0.0%	1,929,676	1,868,782	3.2%		0.0%	5,420,251	5,308,173	2.1%
4000 (Wages D - 1)	263,794	232,555	4.8%		0.0%	756,488	733,628	3.1%		0.0%	2,131,255	2,083,244	2.3%
4500 (Wages D - 2)	171,165	168,219	1.3%		0.0%	507,984	491,168	3.4%		0.0%	1,421,776	1,396,127	1.8%
4505 (Wages D - 3)	843,229	807,180	4.6%		0.0%	2,704,581	2,628,394	3.0%		0.0%	7,647,300	7,455,185	2.6%
4512 (Wages D - 4)	360,834	347,494	3.8%		0.0%	1,034,711	1,006,101	2.8%		0.0%	2,929,337	2,853,407	2.7%
4001 (Wages Temporary workers - 1)	168,268	104,899	37.1%		0.0%	396,878	303,964	29.6%		0.0%	922,434	895,090	3.1%
4007 (Wages Temporary workers - 2)	169,351	107,157	35.7%		0.0%	367,403	313,641	17.2%		0.0%	950,270	822,680	13.1%
5101 (Payroll Taxes - Management - 1)	24,587	18,970	28.6%		0.0%	96,145	77,527	26.0%		0.0%	256,644	249,359	3.0%
5111 (Payroll Taxes - Management - 2)	51,158	59,252	-13.7%		0.0%	204,135	158,155	29.1%		0.0%	527,294	508,717	3.4%



Financial Close Management status dashboard

2021 Reconciliation Dashboard

Company: US001 (Rochester)
Period Ended: 2021-07-31

Total Unreconciled Risk	\$ 73,000
% of Revenue	0.1%
% of Expense	0.3%
% of Income	0.6%

■ Outstanding 38%
■ In Progress 17%
■ Complete 45%

Key Reconciliations Outstanding	2
Non-Key Reconciliations Outstanding	-
Accruals & Reserves	4
Misc. Journal Entries	9
Other Items	5

Account / Group Account	Reconciled (Yes/No)	Expected GL Balance	GL Balance	Reconciling Items	Unposted Journals	Unreconciled Difference	Certification Findings	Reconciliation Status	Reconciliation Frequency	Key Account (Yes/No)
Inventory Group Account	Yes	\$ 5,063,353.64	\$ 5,063,353.64	\$ 1,750.00	\$ -	\$ -	Immaterial variance in WP Inventory account, cleared using reconciling item	Submitted w/ Adj	Monthly	YES
Accounts Receivable Group Account	Yes	\$ 1,268,441.51	\$ 1,268,441.51	\$ -	\$ -	\$ -	A/R reconciliation complete; nothing material to note and no open items	Submitted w/o Adj	Monthly	YES
1000 (Cash and Cash Equivalents)	No	\$ 360,146.66	\$ 326,146.66			\$ (33,000.00)			Monthly	YES
1010 (Subscription Invoicing)	Yes	\$ 39,220.14	\$ 39,220.14	\$ -	\$ -	\$ -		Not Required	Quarterly	NO
1110 (Subscription Receivables)	Yes	\$ 204,260.88	\$ 204,260.88	\$ -	\$ -	\$ -	Nothing material to note, Approved with no Adjustments	Approved w/o Adj	Monthly	YES
1120 (Other Trade)	Yes	\$ 83,735.99	\$ 83,735.99	\$ -	\$ -	\$ -		Not Required	Quarterly	NO
1300 (Short Term Loans)	Yes	\$ 42,554.08	\$ 42,554.08	\$ -	\$ -	\$ -		Not Required	Quarterly	NO
1400 (Prepaid Expense)	No	\$ 63,884.41	\$ 103,884.41			\$ (40,000.00)			Monthly	YES
1500 (Other Current Assets)	Yes	\$ 134,240.00	\$ 134,240.00	\$ -	\$ -	\$ -	Nothing material to note, Reviewed with no Adjustments	Reviewed w/o Adj	Monthly	YES
Fixed Assets Group Account	Yes	\$ 3,139,842.13	\$ 3,147,942.13	\$ 111,160.62	\$ -	\$ -	GL adjustments processed for intercompany forklift transfer	Submitted w/ Adj	Monthly	YES
1800 (Investments)	Yes	\$ 671,247.98	\$ 671,247.98	\$ -	\$ -	\$ -		Not Required	Quarterly	NO
1900 (Intangible Assets)	Yes	\$ 956,460.00	\$ 956,460.00	\$ -	\$ -	\$ -		Not Required	Annually	NO
Judgemental Reserves										
1102 (Allowance for Doubtful Accounts)	Yes	\$(1,300,298.14)	\$(1,602,568.85)	\$ -	\$ (0.00)	\$ -			Monthly	YES
Liabilities										
Accounts Payable Group Account	Yes	\$ (508,298.75)	\$ (508,298.75)	\$ -	\$ -	\$ -	A/P reconciliation complete; nothing material to note and no open items	Submitted w/o Adj	Monthly	YES
2010 (Short term Notes Payable)	Yes	\$(1,325,323.02)	\$(1,325,323.02)	\$ -	\$ -	\$ -		Not Required	Quarterly	NO



Bank/Cash Reconciliation Template

2021 Bank Reconciliation

Company: US001 (Rochester)	Frequency: Monthly	Key Account: YES
Account: 1000 (Cash and Cash Equivalent)	Variance Tolerance: 3.0% AND \$5,000	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	INCOMPLETE	Checks to see if the bank reconciliation accounts have been reconciled General ledger balance Total known differences for current period from schedule Total adjusting items for current period from schedule Adjusted balance based on known differences & adjusting items Bank statement balance Remaining amount not yet reconciled
GL Balance	\$ 326,146.65	
Known Differences	\$ -	
Adjusting Items	\$ -	
Adjusted Balance	\$ 326,146.65	
Balance per Bank Statement	\$ 359,146.65	
Unidentified Difference	\$ (33,000.00)	

Completeness Check	Result	Description
Checklist	INCOMPLETE	Checks to see if checklist is complete

Certification Checklist

Complete checklist below >

#	Status	Description
1	✖	I have completed the account reconciliation for the Period End noted above.
2	✖	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✖	I have prepared the applicable adjusting journal entries.
4	✖	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✖	I have updated the reconciliation procedures as appropriate for any changes.

Certification Findings

Certification Status

Date	Name	Status

2021 Bank Reconciliation

Company: US001 (Rochester)	Account: 1000 (Cash and Cash Equivalent)	Period Ended: 2021-07-31
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Bank Reconciliation Summary

GL Balance	Known Differences	Adjusting Items	Adjusted Balance	Bank Balance	Variance
\$ 326,146.65	\$ -	\$ -	\$ 326,146.65	\$ 359,146.65	\$ 33,000.00

Balance Per GL	\$ 326,146.65
Balance Per Bank	\$ 359,146.65

Known Differences (+/-)

Item	Date	Classification	Adjusting Account	Amount	Comment
1000 (Cash and Cash Equivalent)					

Adjusting Items (+/-)

Item	Date	Classification	Adjusting Account	Amount	Comment
1000 (Cash and Cash Equivalent)					

Total Adjustments	\$ -
Adjusted Balance	\$ 326,146.65



Fixed Asset Reconciliation Template

2021 Fixed Asset Reconciliation

Company: US001 (Rochester)	Frequency: Monthly	Key Account: YES
Account(s): Fixed Assets Group Account	Variance Tolerance: 0.5% AND \$10,000	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	COMPLETE	Checks to see if the fixed asset accounts have been reconciled
Beginning GL Balance (NBV)	\$ 2,941,475.88	Ending balance from prior period end
In Period Additions	\$ 346,508.99	Addition of assets for current period from schedule
In Period Disposals	\$ (9,742.50)	Disposal of assets for current period from schedule
Intercompany Transfers	\$ (34,639.62)	Intercompany asset transfer for current period from schedule
Current Period Depreciation	\$ (103,960.62)	Depreciation of fixed assets for current period from schedule
Reconciling Items	\$ -	Total of reconciling items added to schedule
Projected Ending GL Balance (NBV)	\$ 3,139,642.13	Expected current period ending GL balance
Balance Per GL Load	\$ 3,139,642.13	Actual current period GL balance
Unidentified Difference	\$ -	Remaining amount not yet reconciled

Completeness Check	Result	Description
Checklist	COMPLETE	Checks to see if checklist is complete

Certification Checklist

#	Status	Description
1	Yes	I have completed the account reconciliation for the Period End noted above.
2	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	Yes	I have prepared the applicable adjusting journal entries.
4	Yes	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	Yes	I have updated the reconciliation procedures as appropriate for any changes.

Account Findings
GL adjustments processed for intercompany forklift transfer

2021 Fixed Asset Reconciliation Schedule

Company: US001 (Rochester)	Account(s): Fixed Assets Group Account	Period Ended: 2021-07-31
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Book Value	General Ledger								Subsystem		Ledger vs Subsystem	
Fixed Assets	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
1700 (Vehicles)	\$ 142,808.58	\$ 169,419.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,027.95	\$ 142,808.58	\$ 312,027.95	\$ -	\$ -
1701 (Equipment)	\$ 53,718.76	\$ 24,089.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,808.38	\$ 53,718.76	\$ 77,808.38	\$ -	\$ -
1702 (Land)	\$ 726,468.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,468.94	\$ 726,468.94	\$ 726,468.94	\$ -	\$ -
1703 (Machinery)	\$ 98,350.22	\$ -	\$ -	\$ (19,184.06)	\$ (13,000.00)	\$ -	\$ -	\$ 66,166.16	\$ 98,350.22	\$ 66,166.16	\$ -	\$ -
1705 (Buildings)	\$ 2,299,571.73	\$ 11,820.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,311,391.73	\$ 2,299,571.73	\$ 2,311,391.73	\$ -	\$ -
1706 (Plant)	\$ 1,424,161.61	\$ 141,180.00	\$ (9,742.50)	\$ (2,455.56)	\$ -	\$ -	\$ -	\$ 1,553,143.55	\$ 1,424,161.61	\$ 1,553,143.55	\$ -	\$ -
Total Fixed Assets	\$ 4,744,869.84	\$ 346,508.99	\$ (9,742.50)	\$ (21,639.62)	\$ (13,000.00)	\$ -	\$ -	\$ 5,046,996.71	\$ 4,744,869.84	\$ 5,046,996.71	\$ -	\$ -

Accumulated Depreciation	General Ledger								Subsystem		Ledger vs Subsystem	
Depreciation Items	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
1710 (Acc Dep Vehicles)	\$ (67,222.65)	\$ (2,823.65)	\$ -	\$ -	\$ -	\$ (19,657.40)	\$ -	\$ (89,703.70)	\$ (67,222.65)	\$ (89,703.70)	\$ -	\$ -
1711 (Acc Dep Equipment)	\$ (14,290.15)	\$ (401.48)	\$ -	\$ -	\$ -	\$ (4,804.50)	\$ -	\$ (19,496.53)	\$ (14,290.15)	\$ (19,496.53)	\$ -	\$ -
1713 (Acc Dep Machinery)	\$ (23,513.92)	\$ -	\$ -	\$ 5,676.97	\$ 7,200.00	\$ (6,826.00)	\$ -	\$ (17,462.95)	\$ (23,513.92)	\$ (17,462.95)	\$ -	\$ -
1715 (Acc Dep Buildings)	\$ (910,112.31)	\$ (197.00)	\$ -	\$ -	\$ -	\$ (32,852.85)	\$ -	\$ (943,162.16)	\$ (910,112.31)	\$ (943,162.16)	\$ -	\$ -
1716 (Acc Dep Plant)	\$ (788,254.93)	\$ (2,353.00)	\$ 9,742.50	\$ 2,435.39	\$ -	\$ (59,099.20)	\$ -	\$ (837,529.24)	\$ (788,254.93)	\$ (837,529.24)	\$ -	\$ -
Total Accumulated Depreciation	\$ (1,803,393.96)	\$ (5,775.13)	\$ 9,742.50	\$ 8,112.36	\$ 7,200.00	\$ (123,240.35)	\$ -	\$ (1,907,354.58)	\$ (1,803,393.96)	\$ (1,907,354.58)	\$ -	\$ -

Net Book Value	General Ledger								Subsystem		Ledger vs Subsystem	
Depreciation Items	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
1700 Vehicles NBV	\$ 75,385.93	\$ 166,595.72	\$ -	\$ -	\$ -	\$ (19,657.40)	\$ -	\$ 222,324.25	\$ 75,385.93	\$ 222,324.25	\$ -	\$ -
1701 Equipment NBV	\$ 39,428.61	\$ 23,888.14	\$ -	\$ -	\$ -	\$ (4,804.50)	\$ -	\$ 68,311.86	\$ 39,428.61	\$ 68,311.86	\$ -	\$ -
1702 Land NBV	\$ 726,468.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,468.94	\$ 726,468.94	\$ 726,468.94	\$ -	\$ -
1703 Machinery NBV	\$ 74,836.30	\$ -	\$ -	\$ (13,507.09)	\$ (5,800.00)	\$ (6,826.00)	\$ -	\$ 48,703.21	\$ 74,836.30	\$ 48,703.21	\$ -	\$ -
1705 Buildings NBV	\$ 4,180,460.43	\$ 11,820.00	\$ -	\$ -	\$ -	\$ (32,852.85)	\$ -	\$ 4,180,460.43	\$ 4,180,460.43	\$ 4,180,460.43	\$ -	\$ -



2021 Fixed Asset Journal Entries



Company: US001 (Rochester)
Account(s): Fixed Assets Group Account
Period Ended: 2021-07-31

Monthly Depreciation Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Fixed Asset Entry	US001 (Rochester)	7102 (Depreciation Expense)	Jul 2021 Fixed Asset Depreciation Entry	\$ 111,160.62		Submitted
Fixed Asset Entry	US001 (Rochester)	1710 (Acc Dep Vehicles)	Jul 2021 Fixed Asset Depreciation Entry		\$ (22,481.05)	Submitted
Fixed Asset Entry	US001 (Rochester)	1711 (Acc Dep Equipment)	Jul 2021 Fixed Asset Depreciation Entry		\$ (5,206.38)	Submitted
Fixed Asset Entry	US001 (Rochester)	1713 (Acc Dep Machinery)	Jul 2021 Fixed Asset Depreciation Entry		\$ (1,149.03)	Submitted
Fixed Asset Entry	US001 (Rochester)	1715 (Acc Dep Buildings)	Jul 2021 Fixed Asset Depreciation Entry		\$ (33,049.85)	Submitted
Fixed Asset Entry	US001 (Rochester)	1716 (Acc Dep Plant)	Jul 2021 Fixed Asset Depreciation Entry		\$ (49,274.31)	Submitted

Adjusting Entry: JE 1 - US001

- 1 Journal Entry Number
- 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						Submitted
JE 1						Submitted
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



GL to Subledger Reconciliation Template

2021 GL to Subledger Reconciliation

Company: US001 (Rochester)	Frequency: Monthly	Key Account: YES
Account(s): Inventory Group Account	Variance Tolerance: 1.0% AND \$50,000	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation		
COMPLETE		
Beginning GL Balance	\$ 5,248,030.85	Checks to see if the ledger vs subledger accounts have been reconciled
Subledger Activity	\$ (186,427.21)	Ending balance from prior period end
Journal Entries	\$ -	Net subledger activity for current period
Reconciling Items	\$ 1,750.00	Applicable journal entries for current period
Projected Ending GL Balance (NBV)	\$ 5,063,353.64	Total of reconciling items added to schedule
Balance Per GL Load	\$ 5,063,353.64	Expected current period ending GL balance
Unidentified Difference	\$ -	Actual current period GL balance
		Remaining amount not yet reconciled

Completeness Check	Result	Description
Checklist	COMPLETE	Checks to see if checklist is complete

Certification Checklist

Complete checklist below >

#	Status	Response	Description
1	✔	Yes	I have completed the account reconciliation for the Period End noted above.
2	✔	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✔	Yes	I have prepared the applicable adjusting journal entries.
4	✔	Yes	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✔	Yes	I have updated the reconciliation procedures as appropriate for any changes.

Account Findings

Immaterial variance in WIP Inventory account, cleared using reconciling item

2021 GL to Subledger Schedule

Company: US001 (Rochester)
Account(s): Inventory Group Account
Period Ended: 2021-07-31

Inventory	1200 (Raw Materials)	1201 (WIP Inventory)	1202 (FG Inventory)	Total Inventory
Beginning GL Balance	\$ 340,536.65	\$ 1,253,728.34	\$ 3,653,765.86	\$ 5,248,030.85
Inventory Receipts	\$ 145,764.65		\$ 56,345.76	\$ 202,110.41
Inventory Transfers In		\$ 76,126.65	\$ 164,168.54	\$ 240,295.19
Inventory Transfers Out	\$ (76,126.65)	\$ (164,168.54)	\$ (360,124.65)	\$ (600,419.84)
Inventory Scrap	\$ (2,565.00)	\$ (18,346.54)		\$ (20,911.54)
Inventory Adjustments	\$ (7,501.43)			\$ (7,501.43)
Subsystem Inventory Activity	\$ 59,571.57	\$ (106,388.43)	\$ (139,610.35)	\$ (186,427.21)
Journal Entries	\$ -	\$ -	\$ -	\$ -
Reconciling Items	\$ -	\$ 1,750.00	\$ -	\$ 1,750.00
Projected Ending GL Balance	\$ 400,108.22	\$ 1,149,089.91	\$ 3,514,155.51	\$ 5,063,353.64
Ending GL Balance	\$ 400,108.22	\$ 1,149,089.91	\$ 3,514,155.51	\$ 5,063,353.64
Projected vs Actual	\$ -	\$ -	\$ -	\$ -



2021 Reconciling Items



Company: US001 (Rochester)
 Account(s): Inventory Group Account
 Period Ended: 2021-07-31

Reconciling Items: Inventory Inputs

Reconciling Items	Account Impacted	Reconciling Amt	Date Added	Start Date	End Date	Duration (mos)

Existing Reconciling Items

Timing Issue	1201 (WIP Inventory)	\$ 1,750.00	2021-07-31	2021-07-01	2021-07-31	1
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2021 GL to Subledger Journal Entries



Company: US001 (Rochester)
 Account(s): Inventory Group Account
 Period Ended: 2021-07-31

Adjusting Entry: JE 1 - US001

1 Journal Entry Number
 z Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						<input checked="" type="checkbox"/>
JE 1						<input type="checkbox"/>
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



Prepaid Expense Reconciliation Template

Company: US001 (Rochester) Account(s): 1400 (Prepaid Expense) Period Ended: 2021-07-31	Frequency: Monthly Variance Tolerance: 5.0% AND \$3,000 Auto-Reconcile Enabled: NO	Key Account: YES Accounting Policy: Attached Currency: USD
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Prepaid Reconciliation

Ensure each adjustment is complete >
Ensure prepaid account has been reconciled >

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	INCOMPLETE	Checks to see if the prepaid account has been reconciled Ending balance from prior period end Amortization of prepaid items for current period from schedule Total of reconciling items added to schedule Additional items added to reconciliation schedule within current period Expected current period ending GL balance Actual current period GL balance Remaining amount not yet reconciled
Beginning GL Balance	\$ 75,613.58	
Current Period Amortization	\$ 11,729.17	
Reconciling Items	\$ -	
In Period Additions	\$ -	
Projected Ending GL Balance	\$ 63,884.41	
Balance Per GL Load	\$ 103,884.41	
Unidentified Difference	\$ (40,000.00)	

Certification Checklist

Complete checklist below >

Certification Checklist

#	Status	Response	Description
1	✔	Yes	I have completed the account reconciliation for the Period End noted above.
2	✔	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✘		I have prepared the applicable adjusting journal entries.
4	✘		I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✘		I have updated the reconciliation procedures as appropriate for any changes.

Certification Findings

2021 Prepaid Reconciliation Schedule

Company: US001 (Rochester) Account(s): 1400 (Prepaid Expense) Period Ended: 2021-07-31

Prepaid Reconciliation Schedule	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021
Prior Period Ending GL Balance:	\$ 216,479.16	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58
Less In Period Amortization	\$ 23,187.50	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83
Less In Period Adjustments	\$ -	\$ 73.25	\$ 73.25	\$ 73.25	\$ -	\$ -
Plus In Period Additions	\$ -	\$ 17,500.00	\$ -	\$ -	\$ -	\$ -
Expected GL Balance:	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58	\$ 87,342.74
Current Period Ending GL Balance:	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58	\$ 87,342.74
Variance: Reconciliation High (Low) vs Ledger	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)

Prepaid Amortization Schedule								Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	
Prepaid Items	Invoice	Prepaid Amt	Remaining Balance	Date Added	Start Date	End Date	Duration (months)	Expense Account						
IT Configurator	Yes	\$ 155,000.00	\$ -	2020-06-01	2020-06-01	2021-05-31	12	6101 (Software)	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67
Facility Liability Insurance	Yes	\$ 17,500.00	\$ 7,291.67	2021-01-01	2021-01-01	2021-12-31	12	6603 (Insurance)	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33
Prepaid Office Rent	Yes	\$ 150,000.00	\$ 80,000.00	2019-04-01	2019-04-01	2024-03-30	60	6601 (Rent)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Expense Reporting Software	Yes	\$ 93,250.00	\$ -	2020-08-01	2020-08-01	2021-07-31	12	6101 (Software)	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83
Total Monthly Expense		\$ 87,291.67							\$ 23,187.50	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83

Reconciling Items Schedule								Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021
Reconciling Items	Reconciling Amt	Date Added	Start Date	End Date	Duration (months)								
Misc Rounding Issue	\$ 73.25	2021-01-01	2021-01-01	2021-03-31	3			\$ 73.25	\$ 73.25	\$ 73.25			
Total Monthly Expense								\$ -	\$ 73.25	\$ 73.25	\$ 73.25	\$ -	\$ -



2021 Prepaid Journal Entries



Company: US001 (Rochester)
Account(s): 1400 (Prepaid Expense)
Period Ended: 2021-07-31

Monthly Amortization Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Prepaid Entry	US001 (Rochester)	1400 (Prepaid Expense)	Jul 2021 Prepaid Amortization Entry		\$ (11,729.17)	<input checked="" type="checkbox"/>
Prepaid Entry	US001 (Rochester)	6101 (Software)	Jul 2021 Prepaid Amortization Entry	\$ 7,770.83		
Prepaid Entry	US001 (Rochester)	6603 (Insurance)	Jul 2021 Prepaid Amortization Entry	\$ 1,458.33		
Prepaid Entry	US001 (Rochester)	6601 (Rent)	Jul 2021 Prepaid Amortization Entry	\$ 2,500.00		

Adjusting Entry: JE 1 - US001

- 1 Journal Entry Number
- 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						<input checked="" type="checkbox"/>
JE 1						
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted

Reconciliation Settings Control Template

2021 Management Template

Company: Peak US Operations
 Account(s): 1400 (Prepaid Expense)
 Period Ended: 2021-07-31

Entity	Account	Reconciliation Currency	Frequency	Variance Tolerance %	Variance Tolerance \$	Variance Operator	Key Account	Preparer	Reviewer	Approver
US001 (Rochester)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US002 (Los Angeles)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US003 (Des Moines)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US004 (Boston)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US005 (Sarasota)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US006 (Anchorage)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
Peak US Operations Group Entity	1400 (Prepaid Expense)									

2021 Reserve Summary



Company: Peak US Operations
 Account: 1102 (Allowance for Doubtful Accounts)
 Period Ended: 2021-07-31

Aging Groups

	Current	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	> 120 days	Total
Prior Month							
General Reserve	\$ 214,609.19	\$ 102,156.52	\$ 156,247.92	\$ 212,973.39	\$ 211,820.40	\$ 172,471.58	\$ 1,070,279.00
Specific Reserve	\$ 139,739.69	\$ 9,725.67	\$ 14,680.38	\$ 6,266.52	\$ 36,524.95	\$ 25,350.64	\$ 232,287.85
Current Month							
General Reserve	\$ 219,922.37	\$ 105,005.20	\$ 160,163.64	\$ 218,916.51	\$ 217,193.48	\$ 170,287.38	\$ 1,091,488.57
Specific Reserve	\$ 152,098.00	\$ 11,553.00	\$ 16,066.00	\$ 6,355.00	\$ 5,826.39	\$ 16,899.18	\$ 208,797.57
Month Over Month							
General Reserve	\$ 5,313.18	\$ 2,848.68	\$ 3,915.72	\$ 5,943.11	\$ 5,373.08	\$ (2,184.21)	\$ 21,209.57
% Change	2.5%	2.8%	2.5%	2.8%	2.5%	-1.3%	2.0%
Specific Reserve	\$ 12,358.31	\$ 1,827.33	\$ 1,385.62	\$ 88.48	\$ (30,698.56)	\$ (8,451.46)	\$ (23,490.28)
% Change	8.8%	18.8%	9.4%	1.4%	-84.0%	-33.3%	-10.1%
Expected G/L Balance	\$ 372,020.37	\$ 116,558.20	\$ 176,229.64	\$ 225,271.51	\$ 223,019.87	\$ 187,186.56	\$ 1,300,286.14
Actual G/L Balance							\$ 1,602,566.85
Manual Adjustment Input							
Required Journal Adjustment							\$ (302,280.71)
Net Balance Post Adjustment							\$ 1,300,286.14



2021 Bad Debt Journal Entries



Company: Peak US Operations Group Entity
 Account(s): 1102 (Allowance for Doubtful Accounts)
 Period Ended: 2021-07-31

Monthly Bad Debt Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Bad Debt Entry	Peak US Operations Group Entity	8000 (Bad Debt Expense)	Jul 2021 Bad Debt Entry		\$ (302,280.71)	
Bad Debt Entry	Peak US Operations Group Entity	1102 (Allowance for Doubtful Accounts)	Jul 2021 Bad Debt Entry	\$ 302,280.71		

Adjusting Entry: JE 1 - Peak

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
1	Journal Entry Number					
2	Journal Entry Lines					
JE 1						<input checked="" type="checkbox"/>
JE 1						<input checked="" type="checkbox"/>
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted

2021 General Reserves



Company: Peak US Operations
 Account: 1102 (Allowance for Doubtful Accounts)
 Period Ended: 2021-07-31

Outstanding A/R - Excluding Specific Reserve

	Current	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	> 120 days	Total	Comment
US001 (Rochester)	\$ 5,094,462.00	\$ 707,596.00	\$ 525,233.00	\$ 435,827.00	\$ 215,491.77	\$ 86,295.13	\$ 7,064,904.90	
US002 (Los Angeles)	\$ 5,100,396.00	\$ 798,550.00	\$ 618,756.00	\$ 380,279.00	\$ 216,846.39	\$ 84,451.50	\$ 7,199,278.89	
US003 (Des Moines)	\$ 5,324,589.00	\$ 626,485.00	\$ 610,489.00	\$ 536,629.00	\$ 240,912.38	\$ 116,512.81	\$ 7,455,617.19	
US004 (Boston)	\$ 5,415,837.00	\$ 746,013.00	\$ 545,115.00	\$ 555,561.00	\$ 247,321.50	\$ 74,205.60	\$ 7,586,053.16	
US005 (Sarasota)	\$ 5,144,734.00	\$ 640,224.00	\$ 583,614.00	\$ 407,175.00	\$ 236,928.30	\$ 66,563.44	\$ 7,059,238.73	
US006 (Anchorage)	\$ 5,337,464.00	\$ 679,340.00	\$ 544,530.00	\$ 455,624.00	\$ 252,846.83	\$ 84,114.01	\$ 7,353,918.84	
Total Outstanding A/R	\$ 31,417,482.00	\$ 4,200,208.00	\$ 3,407,737.00	\$ 2,771,095.00	\$ 1,410,347.24	\$ 512,142.49	\$ 43,719,011.73	

Historical Loss %

	Current	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	> 120 days	Total	Comment
Parent Level	0.7%	2.5%	4.7%	7.9%	15.4%	33.3%		
Peak US Operations Group Entity	0.7%	2.5%	4.7%	7.9%	15.4%	33.3%		

General Reserve

	Current	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	> 120 days	Total	Comment
Peak US Operations Group Entity	\$ 219,922.37	\$ 105,005.20	\$ 160,163.64	\$ 218,916.51	\$ 217,193.48	\$ 170,287.38	\$ 1,091,488.57	
Total General Reserve	\$ 219,922.37	\$ 105,005.20	\$ 160,163.64	\$ 218,916.51	\$ 217,193.48	\$ 170,287.38	\$ 1,091,488.57	

Reserve Totals

	Current	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	> 120 days	Total	Comment
Specific Reserve								
All Entity / All Customers	\$ 152,098.00	\$ 11,553.00	\$ 16,066.00	\$ 6,355.00	\$ 5,826.39	\$ 16,899.18	\$ 208,797.57	

2021 Specific Reserves

Company: Peak US Operations
 Account: 1102 (Allowance for Doubtful Accounts)
 Period Ended: 2021-07-31

Specific Reserve Rate Inputs							AR Outstanding: All Products							Reserved Amount						
Entity	Customer	Current	0-30	31-60	61-90	>120	Current	0-30	31-60	61-90	91-120	>120	Total	Current	0-30	31-60	61-90	91-120	>120	
US001 (Rochester)	7654-DOLHO (Zewaforce)	50.0%		\$ 5,300.00	\$ 2,500.00	50.0%	\$ 41,272.00	\$ 12,432.00	\$ 19,504.00	\$ 8,148.00	\$ 7,649.70	\$ 22,811.66	\$ 288,549	\$ 152,098.00	\$ 11,553.00	\$ 16,066.00	\$ 6,355.00	\$ 5,826.39	\$ 16,899.18	
US001 (Rochester)	9755-EZTEJ (Summit Networks)	75.0%	\$ 1,200.00	\$ 2,000.00	\$ 2,750.00	75.0%	\$ 45,760.00	\$ 1,879.00	\$ 3,650.00		\$ 4,573.39	\$ 7,439.43	\$ 83,310	\$ 48,320.00	\$ 1,000.00	\$ 2,000.00	\$ -	\$ 2,750.00	\$ 5,579.57	
US001 (Rochester)	2447-JCFGW (Patabear)	100.0%	100.0%	100.0%	100.0%	100.0%	\$ 82,142.00	\$ 10,553.00	\$ 9,066.00	\$ 3,855.00	\$ 3,076.39	\$ 7,486.90	\$ 116,169	\$ 82,142.00	\$ 10,553.00	\$ 9,066.00	\$ 3,855.00	\$ 3,076.39	\$ 7,486.90	
													\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



2021 Bad Debt Journal Entries



Company: Peak US Operations Group Entity
Account(s): 1102 (Allowance for Doubtful Accounts)
Period Ended: 2021-07-31

Monthly Bad Debt Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Bad Debt Entry	Peak US Operations Group Entity	8000 (Bad Debt Expense)	Jul 2021 Bad Debt Entry		\$ (302,280.71)	
Bad Debt Entry	Peak US Operations Group Entity	1102 (Allowance for Doubtful Accounts)	Jul 2021 Bad Debt Entry	\$ 302,280.71		

Adjusting Entry: JE 1 - Peak

1	Journal Entry Number
2	Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						<input checked="" type="checkbox"/>
JE 1						
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted



CBE 240027 Vena Professional Services - Description of Services

Income Statement Report(s)

By Department

Income Statement by Department																	
V001 (US), All Departments																	
Opening Period: September, 2020	Region 100			Region 200			Region 300			Region 400			Region 500				
is Local currency	Sep 20	Sep 19	% Var	Sep 20	Sep 19	% Var	Sep 20	Sep 19	% Var	Sep 20	Sep 19	% Var	Sep 20	Sep 19	% Var		
Actual	PY Actual	Plan		Actual	PY Actual	Plan	Actual	PY Actual	Plan	Actual	PY Actual	Plan	Actual	PY Actual	Plan		
Revenue																	
3006 (Sales A - 1)	314,348	1,327,193	-76.3%	420,550	2,372,091	-82.1%	774,590	1,272,135	440,732	2,447,497	2,557,646	4,199,896	1,324,049	8,081,501	7,173,434	11,780,252	
3004 (Sales B - 1)	162,214	265,362	-39.0%	403,312	831,888	-50.8%	154,545	253,485	422,565	830,296	909,933	836,084	1,289,623	2,616,841	1,426,018	2,346,741	
3001 (Sales C - 1)	821,290	1,020,198	-19.5%	306,051	1,047,547	-68.6%	590,754	970,215	320,886	1,881,835	1,950,485	3,202,811	963,569	6,116,885	5,470,552	8,363,770	
3003 (Sales U - 1)	230,903	411,203	-43.8%	102,640	614,932	-83.4%	208,481	391,603	180,254	790,400	781,212	1,262,049	481,246	2,961,707	2,307,787	3,823,096	
3002 (Sales E - 1)	356,903	566,049	-37.0%	149,804	1,092,757	-86.5%	339,520	557,604	107,009	1,054,133	1,120,963	1,840,687	471,586	3,433,237	3,143,839	5,162,827	
3000 (Sales E - 2)	371,125	600,453	-38.4%	183,569	1,164,121	-84.3%	353,127	579,951	192,432	1,125,910	1,165,756	1,914,240	577,956	3,697,951	3,289,396	5,369,003	
3005 (Sales F - 1)	374,247	621,098	-39.7%	209,009	1,208,414	-82.8%	389,968	691,089	216,125	1,170,122	1,188,129	1,950,978	668,180	3,797,296	3,332,341	5,472,289	
3910 (Other income - 1)	2,763	4,679	-41.2%	482	7,904	-92.8%	4,683	6,915	761	11,759	10,436	17,872	2,545	36,753	28,146	47,960	
3900 (Other income - 2)	2,142	3,627	-41.5%	474	6,342	-92.8%	3,168	5,304	781	9,313	8,092	13,702	2,712	24,508	21,827	36,959	
Total Revenue	2,959,646	4,600,111	-35.4%	1,826,100	9,845,917	-81.5%	2,817,975	4,628,420	1,914,524	9,340,925	9,296,251	15,269,230	5,751,597	30,319,678	26,076,339	42,825,258	
Cost of Goods Sold																	
5003 (Wages A - 1)	222,032	367,914	-39.7%	94,729	684,676	-86.4%	226,779	378,989	107,848	715,916	695,754	1,096,003	309,864	2,652,220	1,898,537	3,096,381	
5001 (Wages B - 1)	123,568	204,756	-39.7%	78,182	406,486	-80.8%	127,336	210,925	88,993	427,244	384,950	604,732	235,560	1,235,362	1,059,928	1,723,260	
5010 (Wages B - 2)	117,455	194,626	-39.7%	59,945	372,027	-83.9%	121,915	200,470	86,265	389,749	346,899	574,823	196,042	1,117,764	985,402	1,637,895	
5005 (Wages C - 1)	68,291	113,160	-39.6%	34,085	215,536	-83.8%	70,357	116,553	38,811	225,721	201,673	334,178	111,485	647,316	574,681	952,312	
5008 (Wages C - 2)	201,992	334,707	-39.7%	105,184	641,884	-80.8%	208,151	344,819	119,719	672,688	596,593	988,572	343,911	1,929,676	1,700,111	2,817,280	
4000 (Wages D - 1)	82,477	130,667	-37.2%	33,411	252,555	-86.9%	64,978	140,772	38,045	263,794	243,591	403,637	109,270	756,488	694,128	1,150,249	
4500 (Wages D - 2)	50,055	62,943	-20.5%	35,220	168,219	-78.6%	51,572	85,432	40,102	177,165	147,634	244,966	115,844	507,884	421,266	690,087	
4505 (Wages D - 3)	31,133	65,558	-52.8%	30,489	307,186	-90.0%	320,146	531,042	91,621	943,229	918,720	1,522,412	263,179	2,704,561	2,617,990	4,338,311	
4512 (Wages D - 4)	120,876	200,293	-39.7%	26,328	347,494	-92.3%	124,543	206,315	29,976	360,834	357,022	591,596	86,092	1,034,711	1,017,382	1,683,918	
4001 (Wages Temporary workers - 1)	32,977	56,076	-41.0%	104,099	33,388	174.4%	33,388	57,109	15,571	168,268	114,022	193,873	48,982	356,676	288,069	489,816	
4007 (Wages Temporary workers - 2)	33,914	57,670	-41.2%	107,157	34,527	174.4%	34,527	58,706	16,118	169,351	117,289	199,428	50,895	367,403	296,515	504,177	
5101 (Payroll Taxes - Management - 1)	8,970	14,573	-38.4%	5,428	26,970	-79.3%	6,104	13,168	3,316	24,587	32,298	52,476	13,371	96,145	80,823	130,833	

Variance

Income Statement Variance													
V001 (US), All Departments													
Opening Period: September, 2020	Sep 20			Sep QTD 20			Sep QTD 19			Sep YTD 20			
is Local currency	Actual	Sep 19	% Var	Actual	% Var	Actual	% Var	Actual	% Var	Actual	% Var	Actual	% Var
Actual	PY Actual	Plan		Actual	Plan	Actual	Plan	Actual	Plan	Actual	Plan	Actual	Plan
Revenue													
3006 (Sales A - 1)	2,447,457	2,572,091	-5.2%	0.0%	8,081,501	7,845,632	2.6%	0.0%	22,803,591	22,273,312	2.4%	0.0%	0.0%
3004 (Sales B - 1)	830,395	831,888	-0.2%	0.0%	2,615,841	2,520,073	3.6%	0.0%	7,467,071	7,182,788	4.0%	0.0%	0.0%
3001 (Sales C - 1)	1,881,835	1,947,547	-3.4%	0.0%	6,116,885	5,939,263	3.0%	0.0%	17,265,776	16,657,592	3.6%	0.0%	0.0%
3003 (Sales U - 1)	790,400	814,933	-3.0%	0.0%	2,561,107	2,484,759	3.1%	0.0%	7,232,492	7,055,461	2.5%	0.0%	0.0%
3002 (Sales E - 1)	1,054,133	1,092,757	-3.5%	0.0%	3,433,237	3,334,894	2.9%	0.0%	9,677,764	9,463,332	2.3%	0.0%	0.0%
3000 (Sales E - 2)	1,125,910	1,164,121	-3.3%	0.0%	3,657,951	3,551,548	3.0%	0.0%	10,318,555	10,080,234	2.4%	0.0%	0.0%
3005 (Sales F - 1)	1,170,122	1,208,414	-3.2%	0.0%	3,797,296	3,685,480	3.0%	0.0%	10,718,351	10,463,123	2.4%	0.0%	0.0%
3910 (Other income - 1)	11,759	7,904	48.8%	0.0%	30,753	24,834	23.8%	0.0%	84,699	63,968	32.7%	0.0%	0.0%
3900 (Other income - 2)	9,313	6,242	49.2%	0.0%	24,508	19,755	24.1%	0.0%	68,115	51,317	32.7%	0.0%	0.0%
Total Revenue	9,360,925	9,845,917	-5.0%	0.0%	30,319,678	29,408,337	3.1%	0.0%	85,626,614	83,491,156	2.6%	0.0%	0.0%
Cost of Goods Sold													
5003 (Wages A - 1)	715,916	884,676	-19.1%	0.0%	2,652,220	1,990,544	33.2%	0.0%	5,770,548	6,650,599	-13.1%	0.0%	0.0%
5001 (Wages B - 1)	427,244	436,486	-2.1%	0.0%	1,225,262	1,185,650	3.4%	0.0%	3,434,210	3,388,650	1.3%	0.0%	0.0%
5010 (Wages B - 2)	389,749	372,027	4.8%	0.0%	1,117,764	1,082,863	3.2%	0.0%	3,140,961	3,075,396	2.1%	0.0%	0.0%
5005 (Wages C - 1)	225,721	215,536	4.7%	0.0%	647,316	627,286	3.2%	0.0%	1,819,642	1,781,414	2.1%	0.0%	0.0%
5008 (Wages C - 2)	672,688	641,884	4.8%	0.0%	1,929,676	1,868,782	3.2%	0.0%	5,420,251	5,308,173	2.1%	0.0%	0.0%
4000 (Wages D - 1)	263,794	252,555	4.5%	0.0%	756,498	733,638	3.1%	0.0%	2,131,255	2,063,244	3.3%	0.0%	0.0%
4500 (Wages D - 2)	177,165	168,219	5.3%	0.0%	507,884	491,568	3.4%	0.0%	1,421,776	1,396,027	1.8%	0.0%	0.0%
4505 (Wages D - 3)	943,229	937,180	0.6%	0.0%	2,704,351	2,628,394	2.9%	0.0%	7,647,300	7,455,185	2.6%	0.0%	0.0%
4512 (Wages D - 4)	360,834	347,494	3.8%	0.0%	1,034,711	1,006,101	2.8%	0.0%	2,920,237	2,853,407	2.3%	0.0%	0.0%
4001 (Wages Temporary workers - 1)	106,268	164,099	-35.2%	0.0%	356,676	303,964	17.4%	0.0%	922,434	895,090	3.1%	0.0%	0.0%
4007 (Wages Temporary workers - 2)	109,351	107,157	2.0%	0.0%	367,403	313,041	17.4%	0.0%	950,270	922,680	3.1%	0.0%	0.0%
5101 (Payroll Taxes - Management - 1)	24,587	28,970	-16.9%	0.0%	98,145	77,527	26.9%	0.0%	256,844	249,559	3.0%	0.0%	0.0%
5111 (Payroll Taxes - Management - 2)	91,158	99,252	-8.2%	0.0%	204,135	156,155	30.8%	0.0%	527,294	509,717	3.4%	0.0%	0.0%

CBE 240027 Vena Professional Services - Description of Services



Corporate Financial Statements (I/S, B/S)

Income Statement		Current Year												Current Yr	Plan Yr	Plan Year					
VO01 (US), All Departments		Prior Yr Total	Actual Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20 Total	Trendline	Comment / Linked File	Jan 21	Feb 21	Mar 21	Apr 21	
Revenue		36,445,504	2,331,902	2,458,578	2,484,446	2,387,399	2,591,205	2,457,890	2,898,986	2,735,057	2,487,487	2,603,743	2,371,326	2,603,339	31,187,999			2,534,303	2,704,969	2,600,544	2,757,387
Cost of Goods Sold		2,484,135	184,493	171,396	123,042	235,957	182,420	251,110	234,756	253,902	215,618	213,448	163,060	106,714	2,355,960			156,722	192,306	275,975	217,038
Total Revenue		33,961,369	2,147,409	2,287,182	2,361,404	2,204,979	2,339,995	2,206,780	2,664,230	2,481,155	2,271,869	2,390,295	2,208,266	2,496,625	28,832,039			2,377,581	2,512,663	2,324,569	2,540,349
Cost of Goods Sold		2,484,135	184,493	171,396	123,042	235,957	182,420	251,110	234,756	253,902	215,618	213,448	163,060	106,714	2,355,960			156,722	192,306	275,975	217,038
Net Revenue		31,477,234	1,962,916	2,115,786	2,238,362	1,969,052	2,087,875	1,955,670	2,429,474	2,227,253	2,056,251	2,176,847	2,045,206	2,389,911	26,476,079			2,220,859	2,320,357	2,048,594	2,323,311
Other Income		155,509	15,372	11,870	18,785	15,535	17,345	16,656	19,800	14,380	21,072	16,150	14,006	17,882	200,841			20,868	13,316	13,510	10,210
Total Revenue		31,632,743	1,978,288	2,127,656	2,257,147	1,984,587	2,104,220	1,972,326	2,449,274	2,241,326	2,077,323	2,192,997	2,059,212	2,407,793	26,676,920			2,241,727	2,333,673	2,062,104	2,333,521
Cost of Goods Sold		2,484,135	184,493	171,396	123,042	235,957	182,420	251,110	234,756	253,902	215,618	213,448	163,060	106,714	2,355,960			156,722	192,306	275,975	217,038
Net Income		29,148,608	1,793,795	1,956,260	2,134,105	1,748,630	1,922,100	1,721,216	2,214,518	1,987,370	1,861,705	1,979,549	1,896,150	2,301,079	24,320,960			2,085,005	2,141,367	1,786,129	2,116,483
Other Income		155,509	15,372	11,870	18,785	15,535	17,345	16,656	19,800	14,380	21,072	16,150	14,006	17,882	200,841			20,868	13,316	13,510	10,210
Total Income		29,304,117	1,809,167	1,968,130	2,152,890	1,764,165	1,939,445	1,737,872	2,234,318	2,001,750	1,882,777	1,995,701	1,910,156	2,318,961	24,521,801			2,105,873	2,154,683	1,800,639	2,126,693

Balance Sheet		Current Year												Current Yr	Plan Yr	Plan Year					
VO01 (US), All Departments		Prior Yr Total	Actual Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20 Total	Trendline	Comment / Linked File	Jan 21	Feb 21	Mar 21	Apr 21	
Assets		16,482,899	1,593,296	1,634,467	1,544,636	1,671,264	1,697,307	1,591,126	1,571,650	1,848,997	1,697,105	1,736,206	1,645,227	1,751,700	20,163,383			1,478,238	1,758,907	1,671,482	1,620,778
Liabilities		13,656,422	1,132,748	1,208,063	1,310,635	1,411,596	1,833,032	1,079,789	1,107,964	1,225,579	1,182,186	1,285,103	1,299,257	1,221,000	14,096,042			1,061,250	1,226,452	1,134,780	1,298,323
Net Assets		2,826,477	466,548	426,404	233,999	259,668	624,275	513,340	463,694	346,371	514,919	451,103	346,020	530,700	6,067,341			417,013	532,455	536,702	322,455



Financial Close Management status dashboard

2021 Reconciliation Dashboard

Company: US001 (Rochester)
Period Ended: 2021-07-31

Total Unreconciled Risk	\$ 73,000
% of Revenue	0.1%
% of Expense	0.3%
% of Income	0.6%

■ Outstanding 38%
■ In Progress 17%
■ Complete 45%

Key Reconciliations Outstanding	2
Non-Key Reconciliations Outstanding	-
Accruals & Reserves	4
Misc. Journal Entries	9
Other Items	5

Account / Group Account	Reconciled (Yes/No)	Expected GL Balance	GL Balance	Reconciling Items	Unposted Journals	Unreconciled Difference	Certification Findings	Reconciliation Status	Reconciliation Frequency	Key Account (Yes/No)
Inventory Group Account	Yes	\$ 5,063,353.64	\$ 5,063,353.64	\$ 1,750.00	\$ -	\$ -	Immaterial variance in WP Inventory account, cleared using reconciling item	Submitted w/ Adj	Monthly	YES
Accounts Receivable Group Account	Yes	\$ 1,268,441.51	\$ 1,268,441.51	\$ -	\$ -	\$ -	A/R reconciliation complete; nothing material to note and no open items	Submitted w/o Adj	Monthly	YES
1000 (Cash and Cash Equivalents)	No	\$ 360,146.66	\$ 326,146.66			\$ (33,000.00)			Monthly	YES
1010 (Subscription Invoicing)	Yes	\$ 39,220.14	\$ 39,220.14	\$ -	\$ -	\$ -		Not Required	Quarterly	NO
1110 (Subscription Receivables)	Yes	\$ 204,260.88	\$ 204,260.88	\$ -	\$ -	\$ -	Nothing material to note, Approved with no Adjustments	Approved w/o Adj	Monthly	YES
1120 (Other Trade)	Yes	\$ 83,735.99	\$ 83,735.99	\$ -	\$ -	\$ -		Not Required	Quarterly	NO
1300 (Short Term Loans)	Yes	\$ 42,554.08	\$ 42,554.08	\$ -	\$ -	\$ -		Not Required	Quarterly	NO
1400 (Prepaid Expense)	No	\$ 63,884.41	\$ 103,884.41			\$ (40,000.00)			Monthly	YES
1500 (Other Current Assets)	Yes	\$ 134,240.00	\$ 134,240.00	\$ -	\$ -	\$ -	Nothing material to note, Reviewed with no Adjustments	Reviewed w/o Adj	Monthly	YES
Fixed Assets Group Account	Yes	\$ 3,139,842.13	\$ 3,147,942.13	\$ 111,160.62	\$ -	\$ -	GL adjustments processed for intercompany forklift transfer	Submitted w/ Adj	Monthly	YES
1800 (Investments)	Yes	\$ 671,247.98	\$ 671,247.98	\$ -	\$ -	\$ -		Not Required	Quarterly	NO
1900 (Intangible Assets)	Yes	\$ 956,460.00	\$ 956,460.00	\$ -	\$ -	\$ -		Not Required	Annually	NO
Judgemental Reserves										
1102 (Allowance for Doubtful Accounts)	Yes	\$(1,300,298.14)	\$(1,602,568.85)	\$ -	\$ (0.00)	\$ -			Monthly	YES
Liabilities										
Accounts Payable Group Account	Yes	\$ (508,298.75)	\$ (508,298.75)	\$ -	\$ -	\$ -	A/P reconciliation complete; nothing material to note and no open items	Submitted w/o Adj	Monthly	YES
2010 (Short term Notes Payable)	Yes	\$(1,325,323.02)	\$(1,325,323.02)	\$ -	\$ -	\$ -		Not Required	Quarterly	NO



Bank/Cash Reconciliation Template

2021 Bank Reconciliation



Company: US001 (Rochester)	Frequency: Monthly	Key Account: YES
Account: 1000 (Cash and Cash Equivalent)	Variance Tolerance: 3.0% AND \$5,000	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Bank Reconciliation

Ensure each adjustment is complete >
Ensure prepaid account has been reconciled >

Completeness Check	Result: DR (CR)	Description
Reconciliation	INCOMPLETE	Checks to see if the bank reconciliation accounts have been reconciled
GL Balance	\$ 326,146.65	General ledger balance
Known Differences	\$ -	Total known differences for current period from schedule
Adjusting Items	\$ -	Total adjusting items for current period from schedule
Adjusted Balance	\$ 326,146.65	Adjusted balance based on known differences & adjusting items
Balance per Bank Statement	\$ 359,146.65	Bank statement balance
Unidentified Difference	\$ (33,000.00)	Remaining amount not yet reconciled

Certification Checklist

Complete checklist below >

Completeness Check	Result	Description
Checklist	INCOMPLETE	Checks to see if checklist is complete

Certification Checklist

1	<input checked="" type="checkbox"/>	I have completed the account reconciliation for the Period End noted above.
2	<input checked="" type="checkbox"/>	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	<input checked="" type="checkbox"/>	I have prepared the applicable adjusting journal entries.
4	<input checked="" type="checkbox"/>	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	<input checked="" type="checkbox"/>	I have updated the reconciliation procedures as appropriate for any changes.

Certification Findings

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Certification Status

Date	Name	Status

2021 Bank Reconciliation



Company: US001 (Rochester)
Account: 1000 (Cash and Cash Equivalent)
Period Ended: 2021-07-31

Bank Reconciliation Summary

GL Balance	Known Differences	Adjusting Items	Adjusted Balance	Bank Balance	Variance
\$ 326,146.65	\$ -	\$ -	\$ 326,146.65	\$ 359,146.65	\$ 33,000.00

Balance Per GL	\$ 326,146.65
Balance Per Bank	\$ 359,146.65

Known Differences (+/-)

Item	Date	Classification	Adjusting Account	Amount	Comment
1000 (Cash and Cash Equivalent)					

Adjusting Items (+/-)

Item	Date	Classification	Adjusting Account	Amount	Comment
1000 (Cash and Cash Equivalent)					

Total Adjustments	\$ -
Adjusted Balance	\$ 326,146.65



Fixed Asset Reconciliation Template

2021 Fixed Asset Reconciliation

Company: US001 (Rochester)	Frequency: Monthly	Key Account: YES
Account(s): Fixed Assets Group Account	Variance Tolerance: 0.5% AND \$10,000	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	COMPLETE	Checks to see if the fixed asset accounts have been reconciled
Beginning GL Balance (NBV)	\$ 2,941,475.88	Ending balance from prior period end
In Period Additions	\$ 346,508.99	Addition of assets for current period from schedule
In Period Disposals	\$ (9,742.50)	Disposal of assets for current period from schedule
Intercompany Transfers	\$ (34,639.62)	Intercompany asset transfer for current period from schedule
Current Period Depreciation	\$ (103,960.62)	Depreciation of fixed assets for current period from schedule
Reconciling Items	\$ -	Total of reconciling items added to schedule
Projected Ending GL Balance (NBV)	\$ 3,139,642.13	Expected current period ending GL balance
Balance Per GL Load	\$ 3,139,642.13	Actual current period GL balance
Unidentified Difference	\$ -	Remaining amount not yet reconciled

Completeness Check	Result	Description
Checklist	COMPLETE	Checks to see if checklist is complete

Certification Checklist

#	Status	Response	Description
1	✔	Yes	I have completed the account reconciliation for the Period End noted above.
2	✔	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✔	Yes	I have prepared the applicable adjusting journal entries.
4	✔	Yes	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✔	Yes	I have updated the reconciliation procedures as appropriate for any changes.

Account Findings
GL adjustments processed for intercompany forklift transfer

2021 Fixed Asset Reconciliation Schedule

Company: US001 (Rochester)	Account(s): Fixed Assets Group Account	Period Ended: 2021-07-31
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Fixed Assets	General Ledger								Subsystem		Ledger vs Subsystem	
	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
1700 (Vehicles)	\$ 142,808.58	\$ 169,419.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,027.95	\$ 142,808.58	\$ 312,027.95	\$ -	\$ -
1701 (Equipment)	\$ 53,718.76	\$ 24,089.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,808.38	\$ 53,718.76	\$ 77,808.38	\$ -	\$ -
1702 (Land)	\$ 726,468.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,468.94	\$ 726,468.94	\$ 726,468.94	\$ -	\$ -
1703 (Machinery)	\$ 98,350.22	\$ -	\$ -	\$ (19,184.06)	\$ (13,000.00)	\$ -	\$ -	\$ 66,166.16	\$ 98,350.22	\$ 66,166.16	\$ -	\$ -
1705 (Buildings)	\$ 2,299,571.73	\$ 11,820.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,311,391.73	\$ 2,299,571.73	\$ 2,311,391.73	\$ -	\$ -
1706 (Plant)	\$ 1,424,161.61	\$ 141,180.00	\$ (9,742.50)	\$ (2,455.56)	\$ -	\$ -	\$ -	\$ 1,553,143.55	\$ 1,424,161.61	\$ 1,553,143.55	\$ -	\$ -
Total Fixed Assets	\$ 4,744,869.84	\$ 346,508.99	\$ (9,742.50)	\$ (21,639.62)	\$ (13,000.00)	\$ -	\$ -	\$ 5,046,996.71	\$ 4,744,869.84	\$ 5,046,996.71	\$ -	\$ -

Depreciation Items	General Ledger								Subsystem		Ledger vs Subsystem	
	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
1710 (Acc Dep Vehicles)	\$ (67,222.65)	\$ (2,823.65)	\$ -	\$ -	\$ -	\$ (19,657.40)	\$ -	\$ (89,703.70)	\$ (67,222.65)	\$ (89,703.70)	\$ -	\$ -
1711 (Acc Dep Equipment)	\$ (14,290.15)	\$ (401.48)	\$ -	\$ -	\$ -	\$ (4,804.50)	\$ -	\$ (19,496.53)	\$ (14,290.15)	\$ (19,496.53)	\$ -	\$ -
1713 (Acc Dep Machinery)	\$ (23,513.92)	\$ -	\$ -	\$ 5,676.97	\$ 7,200.00	\$ (6,826.00)	\$ -	\$ (17,462.95)	\$ (23,513.92)	\$ (17,462.95)	\$ -	\$ -
1715 (Acc Dep Buildings)	\$ (910,112.31)	\$ (197.00)	\$ -	\$ -	\$ -	\$ (32,852.85)	\$ -	\$ (943,162.16)	\$ (910,112.31)	\$ (943,162.16)	\$ -	\$ -
1716 (Acc Dep Plant)	\$ (788,254.93)	\$ (2,353.00)	\$ 9,742.50	\$ 2,435.39	\$ -	\$ (59,099.20)	\$ -	\$ (837,529.24)	\$ (788,254.93)	\$ (837,529.24)	\$ -	\$ -
Total Accumulated Depreciation	\$ (1,803,393.96)	\$ (5,775.13)	\$ 9,742.50	\$ 8,112.36	\$ 7,200.00	\$ (123,240.35)	\$ -	\$ (1,907,354.58)	\$ (1,803,393.96)	\$ (1,907,354.58)	\$ -	\$ -

Depreciation Items	General Ledger								Subsystem		Ledger vs Subsystem	
	Beginning Balance	Additions (101)	Disposals (102)	Intercompany (103)	Adjustments (104)	Existing Depreciation	Reconciling Items	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance	Ending Balance
1700 Vehicles NBV	\$ 75,385.93	\$ 166,595.72	\$ -	\$ -	\$ -	\$ (19,657.40)	\$ -	\$ 222,324.25	\$ 75,385.93	\$ 222,324.25	\$ -	\$ -
1701 Equipment NBV	\$ 39,428.61	\$ 23,888.14	\$ -	\$ -	\$ -	\$ (4,804.50)	\$ -	\$ 68,311.86	\$ 39,428.61	\$ 68,311.86	\$ -	\$ -
1702 Land NBV	\$ 726,468.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,468.94	\$ 726,468.94	\$ 726,468.94	\$ -	\$ -
1703 Machinery NBV	\$ 74,836.30	\$ -	\$ -	\$ (13,507.09)	\$ (5,800.00)	\$ (6,826.00)	\$ -	\$ 48,703.21	\$ 74,836.30	\$ 48,703.21	\$ -	\$ -
1705 Buildings NBV	\$ 4,180,460.43	\$ 11,820.00	\$ -	\$ -	\$ -	\$ (32,852.85)	\$ -	\$ 4,180,460.43	\$ 4,180,460.43	\$ 4,180,460.43	\$ -	\$ -



2021 Fixed Asset Journal Entries



Company: US001 (Rochester)
Account(s): Fixed Assets Group Account
Period Ended: 2021-07-31

Monthly Depreciation Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Fixed Asset Entry	US001 (Rochester)	7102 (Depreciation Expense)	Jul 2021 Fixed Asset Depreciation Entry	\$ 111,160.62		Submitted
Fixed Asset Entry	US001 (Rochester)	1710 (Acc Dep Vehicles)	Jul 2021 Fixed Asset Depreciation Entry		\$ (22,481.05)	Submitted
Fixed Asset Entry	US001 (Rochester)	1711 (Acc Dep Equipment)	Jul 2021 Fixed Asset Depreciation Entry		\$ (5,206.38)	Submitted
Fixed Asset Entry	US001 (Rochester)	1713 (Acc Dep Machinery)	Jul 2021 Fixed Asset Depreciation Entry		\$ (1,149.03)	Submitted
Fixed Asset Entry	US001 (Rochester)	1715 (Acc Dep Buildings)	Jul 2021 Fixed Asset Depreciation Entry		\$ (33,049.85)	Submitted
Fixed Asset Entry	US001 (Rochester)	1716 (Acc Dep Plant)	Jul 2021 Fixed Asset Depreciation Entry		\$ (49,274.31)	Submitted

Adjusting Entry: JE 1 - US001

- 1 Journal Entry Number
- 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						Submitted
JE 1						Submitted
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



GL to Subledger Reconciliation Template

Company: US001 (Rochester) Account(s): Inventory Group Account Period Ended: 2021-07-31	Frequency: Monthly Variance Tolerance: 1.0% AND \$50,000 Auto-Reconcile Enabled: NO	Key Account: YES Accounting Policy: Attached Currency: USD
--	--	---

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	COMPLETE	
Beginning GL Balance	\$ 5,248,030.85	Checks to see if the ledger vs subledger accounts have been reconciled
Subledger Activity	\$ (186,427.21)	Ending balance from prior period end
Journal Entries	\$ -	Net subledger activity for current period
Reconciling Items	\$ 1,750.00	Applicable journal entries for current period
Projected Ending GL Balance (NBV)	\$ 5,063,353.64	Total of reconciling items added to schedule
Balance Per GL Load	\$ 5,063,353.64	Expected current period ending GL balance
Unidentified Difference	\$ -	Actual current period GL balance
		Remaining amount not yet reconciled

Completeness Check	Result	Description
Checklist	COMPLETE	Checks to see if checklist is complete

Certification Checklist

#	Status	Response	Description
1	✔	Yes	I have completed the account reconciliation for the Period End noted above.
2	✔	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✔	Yes	I have prepared the applicable adjusting journal entries.
4	✔	Yes	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✔	Yes	I have updated the reconciliation procedures as appropriate for any changes.

Account Findings

Immaterial variance in WIP Inventory account, cleared using reconciling item

2021 GL to Subledger Schedule

Company: US001 (Rochester)
Account(s): Inventory Group Account
Period Ended: 2021-07-31

Inventory	1200 (Raw Materials)	1201 (WIP Inventory)	1202 (FG Inventory)	Total Inventory
Beginning GL Balance	\$ 340,536.65	\$ 1,253,728.34	\$ 3,653,765.86	\$ 5,248,030.85
Inventory Receipts	\$ 145,764.65		\$ 56,345.76	\$ 202,110.41
Inventory Transfers In		\$ 76,126.65	\$ 164,168.54	\$ 240,295.19
Inventory Transfers Out	\$ (76,126.65)	\$ (164,168.54)	\$ (360,124.65)	\$ (600,419.84)
Inventory Scrap	\$ (2,565.00)	\$ (18,346.54)		\$ (20,911.54)
Inventory Adjustments	\$ (7,501.43)			\$ (7,501.43)
Subsystem Inventory Activity	\$ 59,571.57	\$ (106,388.43)	\$ (139,610.35)	\$ (186,427.21)
Journal Entries	\$ -	\$ -	\$ -	\$ -
Reconciling Items	\$ -	\$ 1,750.00	\$ -	\$ 1,750.00
Projected Ending GL Balance	\$ 400,108.22	\$ 1,149,089.91	\$ 3,514,155.51	\$ 5,063,353.64
Ending GL Balance	\$ 400,108.22	\$ 1,149,089.91	\$ 3,514,155.51	\$ 5,063,353.64
Projected vs Actual	\$ -	\$ -	\$ -	\$ -



2021 Reconciling Items



Company: US001 (Rochester)
 Account(s): Inventory Group Account
 Period Ended: 2021-07-31

Reconciling Items: Inventory Inputs

Reconciling Items	Account Impacted	Reconciling Amt	Date Added	Start Date	End Date	Duration (mos)
Existing Reconciling Items						
Timing Issue	1201 (WIP Inventory)	\$ 1,750.00	2021-07-31	2021-07-01	2021-07-31	1

2021 GL to Subledger Journal Entries



Company: US001 (Rochester)
 Account(s): Inventory Group Account
 Period Ended: 2021-07-31

Adjusting Entry: JE 1 - US001

1 Journal Entry Number
 z Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						<input checked="" type="checkbox"/>
JE 1						<input type="checkbox"/>
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



Prepaid Expense Reconciliation Template

2021 Prepaid Reconciliation



Company: US001 (Rochester)	Frequency: Monthly	Key Account: YES
Account(s): 1400 (Prepaid Expense)	Variance Tolerance: 5.0% AND \$3,000	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Prepaid Reconciliation

Ensure each adjustment is complete >
Ensure prepaid account has been reconciled >

Completeness Check	Result: DR (CR)	Description
Reconciliation	INCOMPLETE	Checks to see if the prepaid account has been reconciled
Beginning GL Balance	\$ 75,613.58	Ending balance from prior period end
Current Period Amortization	\$ 11,729.17	Amortization of prepaid items for current period from schedule
Reconciling Items	\$ -	Total of reconciling items added to schedule
In Period Additions	\$ -	Additional items added to reconciliation schedule within current period
Projected Ending GL Balance	\$ 63,884.41	Expected current period ending GL balance
Balance Per GL Load	\$ 103,884.41	Actual current period GL balance
Unidentified Difference	\$ (40,000.00)	Remaining amount not yet reconciled

Certification Checklist

Complete checklist below >

Completeness Check	Result	Description
Checklist	INCOMPLETE	Checks to see if checklist is complete

Certification Checklist

Item	Status	Description
1	Yes	I have completed the account reconciliation for the Period End noted above.
2	Yes	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	No	I have prepared the applicable adjusting journal entries.
4	No	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	No	I have updated the reconciliation procedures as appropriate for any changes.

Certification Findings

2021 Prepaid Reconciliation Schedule

Company: US001 (Rochester)
Account(s): 1400 (Prepaid Expense)
Period Ended: 2021-07-31

Prepaid Reconciliation Schedule	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021
Prior Period Ending GL Balance:	\$ 216,479.16	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58
Less In Period Amortization	\$ 23,187.50	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83
Less In Period Adjustments	\$ -	\$ 73.25	\$ 73.25	\$ 73.25	\$ -	\$ -
Plus In Period Additions	\$ -	\$ 17,500.00	\$ -	\$ -	\$ -	\$ -
Expected GL Balance:	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58	\$ 87,342.74
Current Period Ending GL Balance:	\$ 193,291.66	\$ 186,072.58	\$ 161,353.49	\$ 136,634.41	\$ 111,988.58	\$ 87,342.74
Variance: Reconciliation High (Low) vs Ledger	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)

Prepaid Amortization Schedule

Prepaid Items	Invoice	Prepaid Amt	Remaining Balance	Date Added	Start Date	End Date	Duration (months)	Expense Account	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021
IT Configurator	Yes	\$ 155,000.00	\$ -	2020-06-01	2020-06-01	2021-05-31	12	6101 (Software)	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67	\$ 12,916.67
Facility Liability Insurance	Yes	\$ 17,500.00	\$ 7,291.67	2021-01-01	2021-01-01	2021-12-31	12	6603 (Insurance)	\$ -	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33	\$ 1,458.33
Prepaid Office Rent	Yes	\$ 150,000.00	\$ 80,000.00	2019-04-01	2019-04-01	2024-03-30	60	6601 (Rent)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Expense Reporting Software	Yes	\$ 93,250.00	\$ -	2020-08-01	2020-08-01	2021-07-31	12	6101 (Software)	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83	\$ 7,770.83
Total Monthly Expense		\$ 87,291.67							\$ 23,187.50	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83	\$ 24,645.83

Reconciling Items Schedule

Reconciling Items	Reconciling Amt	Date Added	Start Date	End Date	Duration (months)	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021
Misc Rounding Issue	\$ 73.25	2021-01-01	2021-01-01	2021-03-31	3	\$ -	\$ 73.25	\$ 73.25	\$ 73.25	\$ -	\$ -
Total Monthly Expense						\$ -	\$ 73.25	\$ 73.25	\$ 73.25	\$ -	\$ -



2021 Prepaid Journal Entries



Company: US001 (Rochester)
Account(s): 1400 (Prepaid Expense)
Period Ended: 2021-07-31

Monthly Amortization Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Prepaid Entry	US001 (Rochester)	1400 (Prepaid Expense)	Jul 2021 Prepaid Amortization Entry		\$ (11,729.17)	<input checked="" type="checkbox"/>
Prepaid Entry	US001 (Rochester)	6101 (Software)	Jul 2021 Prepaid Amortization Entry	\$ 7,770.83		
Prepaid Entry	US001 (Rochester)	6603 (Insurance)	Jul 2021 Prepaid Amortization Entry	\$ 1,458.33		
Prepaid Entry	US001 (Rochester)	6601 (Rent)	Jul 2021 Prepaid Amortization Entry	\$ 2,500.00		

Adjusting Entry: JE 1 - US001

- 1 Journal Entry Number
- 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						<input checked="" type="checkbox"/>
JE 1						
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted



Reconciliation Settings Control Template

2021 Management Template

Company: Peak US Operations
 Account(s): 1400 (Prepaid Expense)
 Period Ended: 2021-07-31

Entity	Account	Reconciliation Currency	Frequency	Variance Tolerance %	Variance Tolerance \$	Variance Operator	Key Account	Preparer	Reviewer	Approver
US001 (Rochester)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US002 (Los Angeles)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US003 (Des Moines)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US004 (Boston)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US005 (Sarasota)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
US006 (Anchorage)	1400 (Prepaid Expense)	USD	Monthly	5.00%	\$3,000.00	AND	YES	Gia Davis	Steve Anderson	John Duncan
Peak US Operations Group Entity	1400 (Prepaid Expense)									



Bad Debt Reconciliation Template

2021 Bad Debt Reconciliation

Company: Peak US Operations Group Entity	Frequency: Monthly	Key Account: YES
Account(s): 1102 (Allowance for Doubtful Accounts)	Variance Tolerance: 0% AND \$0	Accounting Policy: Attached
Period Ended: 2021-07-31	Auto-Reconcile Enabled: NO	Currency: USD

Validation Summary

Completeness Check	Result: DR (CR)	Description
Reconciliation	COMPLETE	Checks to see if the prepaid account has been reconciled
Beginning GL Balance	\$ 1,602,566.85	Beginning general ledger balance
Expected GL Balance	\$ 1,300,286.14	Expected ledger balance per reserve summary
Manual Adjustment	\$ -	Manual adjustment for current period
Reserve Entry	\$ (302,280.71)	Current period bad debt reserve entry
Ending GL Balance	\$ 1,300,286.14	Ending general ledger balance post adjusting entry
Checks	\$ -	Checks to validate balances net zero
Unidentified Difference	\$ -	Remaining amount not yet reconciled

Completeness Check	Result	Description
Checklist	INCOMPLETE	Checks to see if checklist is complete

Certification Checklist

Complete checklist below >

#	Status	Description
1	✘	I have completed the account reconciliation for the Period End noted above.
2	✘	I have reviewed the prepaid amortization schedule for completeness and reasonableness.
3	✘	I have prepared the applicable adjusting journal entries.
4	✘	I have reviewed the company policy and have determined that all amounts in the Period End account balances are appropriate unless otherwise noted.
5	✘	I have updated the reconciliation procedures as appropriate for any changes.

Certification Findings

Certification Status

Role	Name	Status
Preparer:	Cia Davis	
Reviewer:	Steve Anderson	
Approver:	John Duncan	

2021 Reserve Summary



Company: Peak US Operations
 Account: 1102 (Allowance for Doubtful Accounts)
 Period Ended: 2021-07-31

Aging Groups

	Current	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	> 120 days	Total
Prior Month							
General Reserve	\$ 214,609.19	\$ 102,156.52	\$ 156,247.92	\$ 212,973.39	\$ 211,820.40	\$ 172,471.58	\$ 1,070,279.00
Specific Reserve	\$ 139,739.69	\$ 9,725.67	\$ 14,680.38	\$ 6,266.52	\$ 36,524.95	\$ 25,350.64	\$ 232,287.85
Current Month							
General Reserve	\$ 219,922.37	\$ 105,005.20	\$ 160,163.64	\$ 218,916.51	\$ 217,193.48	\$ 170,287.38	\$ 1,091,488.57
Specific Reserve	\$ 152,098.00	\$ 11,553.00	\$ 16,066.00	\$ 6,355.00	\$ 5,826.39	\$ 16,899.18	\$ 208,797.57
Month Over Month							
General Reserve	\$ 5,313.18	\$ 2,848.68	\$ 3,915.72	\$ 5,943.11	\$ 5,373.08	\$ (2,184.21)	\$ 21,209.57
% Change	2.5%	2.8%	2.5%	2.8%	2.5%	-1.3%	2.0%
Specific Reserve	\$ 12,358.31	\$ 1,827.33	\$ 1,385.62	\$ 88.48	\$ (30,698.56)	\$ (8,451.46)	\$ (23,490.28)
% Change	8.8%	18.8%	9.4%	1.4%	-84.0%	-33.3%	-10.1%
Expected G/L Balance	\$ 372,020.37	\$ 116,558.20	\$ 176,229.64	\$ 225,271.51	\$ 223,019.87	\$ 187,186.56	\$ 1,300,286.14
Actual G/L Balance							\$ 1,602,566.85
Manual Adjustment Input							
Required Journal Adjustment							\$ (302,280.71)
Net Balance Post Adjustment							\$ 1,300,286.14



2021 Bad Debt Journal Entries



Company: Peak US Operations Group Entity
Account(s): 1102 (Allowance for Doubtful Accounts)
Period Ended: 2021-07-31

Monthly Bad Debt Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Bad Debt Entry	Peak US Operations Group Entity	8000 (Bad Debt Expense)	Jul 2021 Bad Debt Entry		\$ (302,280.71)	
Bad Debt Entry	Peak US Operations Group Entity	1102 (Allowance for Doubtful Accounts)	Jul 2021 Bad Debt Entry	\$ 302,280.71		

Adjusting Entry: JE 1 - Peak

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
1	Journal Entry Number					
2	Journal Entry Lines					
JE 1						✓
JE 1						
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted

2021 General Reserves



Company: Peak US Operations
Account: 1102 (Allowance for Doubtful Accounts)
Period Ended: 2021-07-31

Outstanding A/R - Excluding Specific Reserve

	Current	0-30 days	31-60 days	61-90 days	91-120 days	>120 days	Total	Comment
US001 (Rochester)	\$ 5,094,462.00	\$ 707,596.00	\$ 525,233.00	\$ 435,827.00	\$ 215,491.77	\$ 86,295.13	\$ 7,064,904.90	
US002 (Los Angeles)	\$ 5,100,396.00	\$ 798,550.00	\$ 618,756.00	\$ 380,279.00	\$ 216,846.39	\$ 84,451.50	\$ 7,199,278.89	
US003 (Des Moines)	\$ 5,324,589.00	\$ 626,485.00	\$ 610,489.00	\$ 536,629.00	\$ 240,912.38	\$ 116,512.81	\$ 7,455,617.19	
US004 (Boston)	\$ 5,415,037.00	\$ 740,013.00	\$ 545,115.00	\$ 555,591.00	\$ 247,321.50	\$ 74,205.00	\$ 7,586,050.10	
US005 (Sarasota)	\$ 5,144,734.00	\$ 640,224.00	\$ 563,614.00	\$ 407,175.00	\$ 236,928.30	\$ 66,563.44	\$ 7,059,238.73	
US006 (Anchorage)	\$ 5,337,464.00	\$ 679,340.00	\$ 544,530.00	\$ 455,624.00	\$ 252,846.83	\$ 84,114.01	\$ 7,353,918.84	
Total Outstanding A/R	\$ 31,417,482.00	\$ 4,200,208.00	\$ 3,407,737.00	\$ 2,771,095.00	\$ 1,410,347.24	\$ 512,142.49	\$ 43,719,011.73	

Historical Loss %

	Current	0-30 days	31-60 days	61-90 days	91-120 days	>120 days	Total	Comment
Parent Level	0.7%	2.5%	4.7%	7.9%	15.4%	33.3%		
Peak US Operations Group Entity	0.7%	2.5%	4.7%	7.9%	15.4%	33.3%		

General Reserve

	Current	0-30 days	31-60 days	61-90 days	91-120 days	>120 days	Total	Comment
Peak US Operations Group Entity	\$ 219,922.37	\$ 105,005.20	\$ 160,163.64	\$ 218,916.51	\$ 217,193.48	\$ 170,287.38	\$ 1,091,488.57	
Total General Reserve	\$ 219,922.37	\$ 105,005.20	\$ 160,163.64	\$ 218,916.51	\$ 217,193.48	\$ 170,287.38	\$ 1,091,488.57	

Reserve Totals

	Current	0-30 days	31-60 days	61-90 days	91-120 days	>120 days	Total	Comment
Specific Reserve								
All Entity / All Customers	\$ 152,098.00	\$ 11,553.00	\$ 16,066.00	\$ 6,355.00	\$ 5,826.39	\$ 16,899.18	\$ 208,797.57	

2021 Specific Reserves

Company: Peak US Operations
Account: 1102 (Allowance for Doubtful Accounts)
Period Ended: 2021-07-31

Specific Reserve Rate Inputs

Entity	Customer	Current	0-30	31-60	61-90	91-120	>120
US001 (Rochester)	7654-DOLHO (Zweaforce)	50.0%	\$ 5,000.00	\$ 2,500.00			50.0%
US001 (Rochester)	9725-EZTEJ (Summit Networks)	75.0%	\$ 1,000.00	\$ 2,000.00		\$ 2,750.00	75.0%
US001 (Rochester)	2447-JCFOG (Pitabest)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

AR Outstanding: All Products

Current	0-30	31-60	61-90	91-120	>120	Total
\$189,174.00	\$ 12,432.00	\$ 19,204.00	\$ 5,146.00	\$ 7,649.70	\$ 22,911.66	\$ 289,519
\$ 41,272.00	\$ 6,700.00	\$ 4,293.00		\$ 7,705.25		\$ 60,069
\$ 65,760.00	\$ 1,879.00	\$ 3,658.00		\$ 4,573.39	\$ 7,439.43	\$ 83,310
\$ 82,142.00	\$ 10,553.00	\$ 9,066.00	\$ 3,855.00	\$ 3,076.39	\$ 7,466.99	\$ 116,159

Reserved Amount

Current	0-30	31-60	61-90	91-120	>120
\$152,098.00	\$ 11,553.00	\$ 16,066.00	\$ 6,355.00	\$ 5,826.39	\$ 16,899.18
\$ 20,636.00	\$ -	\$ 5,000.00	\$ 2,500.00	\$ -	\$ 3,852.63
\$ 49,320.00	\$ 1,000.00	\$ 2,000.00	\$ -	\$ 2,750.00	\$ 5,579.57
\$ 82,142.00	\$ 10,553.00	\$ 9,066.00	\$ 3,855.00	\$ 3,076.39	\$ 7,466.99



2021 Bad Debt Journal Entries



Company: Peak US Operations Group Entity
Account(s): 1102 (Allowance for Doubtful Accounts)
Period Ended: 2021-07-31

Monthly Bad Debt Entry

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
Bad Debt Entry	Peak US Operations Group Entity	8000 (Bad Debt Expense)	Jul 2021 Bad Debt Entry		\$ (302,280.71)	
Bad Debt Entry	Peak US Operations Group Entity	1102 (Allowance for Doubtful Accounts)	Jul 2021 Bad Debt Entry	\$ 302,280.71		

Adjusting Entry: JE 1 - Peak

- 1 Journal Entry Number
- 2 Journal Entry Lines

Journal	Entity	Account	JE Description	DR	CR	Preparer Status
JE 1						<input checked="" type="checkbox"/>
JE 1						
JE 1	US001 (Rochester)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 7,200.00		Submitted
JE 1	US002 (Los Angeles)	1713 (Acc Dep Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (7,200.00)	Submitted
JE 1	US001 (Rochester)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021		\$ (13,000.00)	Submitted
JE 1	US002 (Los Angeles)	1703 (Machinery)	Intercompany Forklift Transfer - Jul 2021	\$ 13,000.00		Submitted

ATTACHMENT A - CONTRACTOR /CONSULTANT MOBILIZATION POLICY

PURPOSE:

This document provides detailed rules and establishes procedures for all District Contractor/Consultants incurring business travel expenses related to services provided to the District while under contract.

BUSINESS TRAVEL

1. Arrangements for business travel shall be made at the lowest reasonable and customary fare available. Travel arrangements shall be booked 14 days in advance of departure, or sooner with prior written approval by the District. Upgrade charges to business travel (i.e. upgrading to business/first class, changing your departure/ arrival time) are the Traveler's personal responsibility and expense.
2. Should unforeseen travel delays occur due to weather, national emergency, changes in schedule made by the carrier, etc., the Traveler should use discretion when making arrangements for additional travel to ensure the lowest cost to the District.
3. Travelers shall be held responsible for cancellations costs incurred if, as a result of their own actions, a trip is not taken.
4. Airport parking fees incurred during business travel for the District will be reimbursed at Long Term/Economy parking rates.

RENTAL CARS

1. Travelers may be allowed to rent a car at their destination when:
 - a. It is less expensive (considering all costs including rental, fuel, and taxes) than other transportation such as taxis, public transportation, hotel, and/or airport shuttles.
 - b. They are transporting heavy equipment, large, bulky, or sensitive materials.
2. Car rental is limited to an Economy/Standard car. The District will not pay for navigation systems, cellular telephones, upgrade in class, or other options provided by the rental company. District will not reimburse for insurance coverage provided by rental company. Refueling charges from the rental company are not reimbursable, only cost of lowest grade fuel (87 octane) will be reimbursed.
3. Only the Traveler who signs the rental car agreement will be allowed to drive the rental car. The District will not pay the cost to add additional drivers to the agreement.

MILEAGE

1. Travelers will be reimbursed for approved business travel using personal vehicles on a fixed mileage rate. If a private vehicle is used for personal convenience, the allowance for travel is one-half the standard mileage reimbursement rate. Additionally, the maximum allowed for personal care usage mileage reimbursement will not exceed the cost of commercial airfare.
2. Travelers will not be reimbursed for any fuel cost, maintenance costs, car washes, towing, or repairs to their personal vehicles even if these costs result from business travel.
3. Compensation is not allowed for transportation to/from the home and principal place of business. Mileage may be reimbursed if mileage is in excess of miles to/from home and principal place of business.

LODGING, MEALS AND INCIDENTALS

1. Lodging, Meal and Incidental Per Diem Allowance is defined as a daily payment instead of reimbursement for actual expenses for all lodging (including taxes and fees), meal and incidental expenses, including tips.
2. Lodging, meal and incidental expenses for business related travel of Monday through Friday WILL BE REIMBURSED AT THE PER DIEM RATE as established for federal government employees. Exceptions must be pre-approved by District personnel in writing.
3. Per federal guidelines, on the day of departure and the last day of travel, meal and incidental reimbursements will be at 75% of the applicable meal per diem rate.
4. The current Lodging, Meal and Incidental reimbursement rates for Clark County, Nevada, can be obtained via the Internet at www.gsa.gov/perdiem.

MEAL REIMBURSEMENT FOR ONE-DAY TRAVEL

1. Travelers shall not be reimbursed for meal and incidental expenses incurred for one day travel. Meal and incidental expenses will only be reimbursed when the travel is outside the local area for longer than a Traveler's ordinary day's work.

MISCELLANEOUS TRAVEL EXPENSE EXCLUSIONS

1. Expenses such as alcohol, sightseeing, tours, souvenirs, gifts, toiletries, personal items, movies, health club fees, laundry, sporting events, spas, etc., and any other expenses incurred before or after approved business related travel will not be reimbursed.
2. Travel expenses incurred by a spouse or other individual accompanying the Traveler on business will not be reimbursed.
3. Expenses for travel insurance coverage will not be reimbursed.

REIMBURSEMENT

All original receipts must be submitted for items not included in Per Diem, including all transportation (airfare/bus/rail, etc.), rental car, airport parking fees, and fuel for rental car.

DocuSigned by:

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