FRx 6.7 Sample Reports

Revision History

Document Number	Document Date	Software Release
DJH-001	March 9, 2004	FRx 6.7

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Contents

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Preface

Who Should Read This Guide

The purpose of this guide is to assist users of FRx in report design. FRx includes sample reports for the fictitious companies Fabrikam Works, Inc. (FW) and Fabrikam Works Canada, Inc. (FWC). These sample reports have been created using FRx's demonstration data. The picture below displays an organization chart for the Fabrikam Works, Inc. corporate structure.
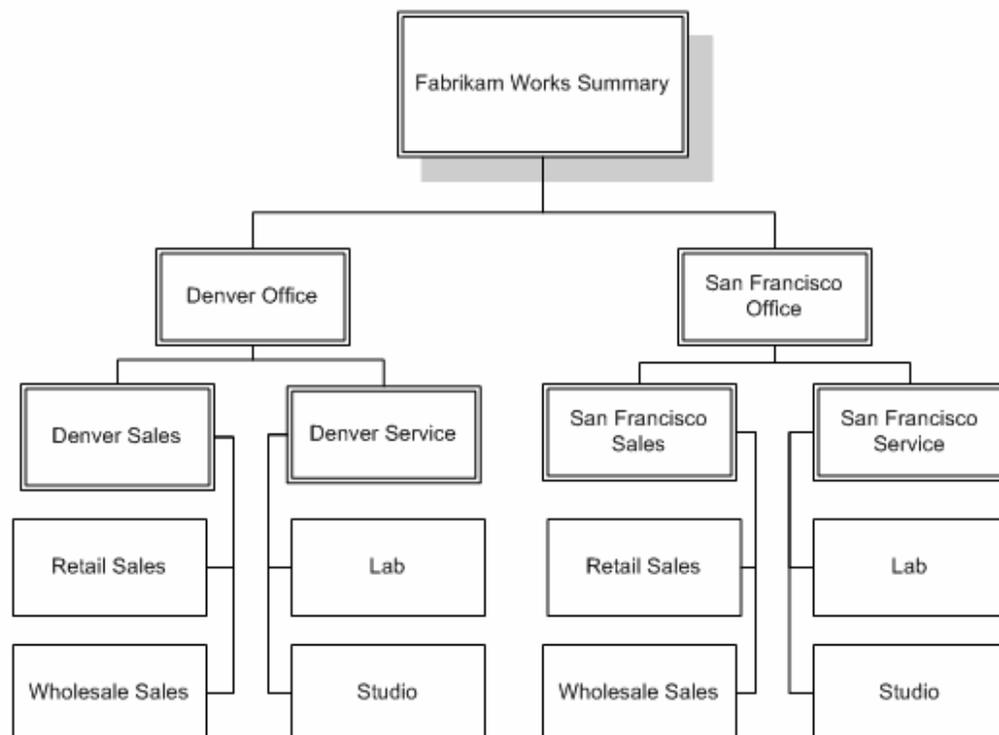
How This Guide is Organized

This guide is organized in the following chapters:

- Chapter 1: Balance Sheets
- Chapter 2: Income Statements
- Chapter 3: Statements of Cash Flow
- Chapter 4: Consolidations & Allocations
- Chapter 5: Currency Translations
- Chapter 6: Transaction Reporting
- Chapter 7: Trial Balance reports
- Chapter 8: Miscellaneous reports

Viewing and Generating the Sample Reports

You can view and generate the sample reports that have been created for the fictitious companies Fabrikam Works, Inc. (FW) and Fabrikam Works Canada, Inc. (FWC). Before you can view reports, you must first specify FW as the default company in FRx. (FWC is used in consolidation and currency translation sample reports.) Once you've set FW as the default, you can generate and view the sample reports and also view the building blocks that make up the reports.

Note: For additional information on report design, please visit www.FRxSoftware.com/training for a variety of education options.

To select a default company

1   Start FRx by selecting the FRx® Report Designer ♔ icon or by selecting Start, Programs, FRx 6.7, **Report Designer**.
2   From the FRx Company menu, click **Select Default**.
3   In the Select Default Company dialog box, highlight **FW** and click **OK**.

To generate a sample report

1   From the FRx Control Panel, click **Catalog of Reports**.
2   In the **Select Catalog for Display** dialog box, highlight the desired sample Catalog ID and click **OK**.
3   From the Catalog window, click **Generate Report**. If the report contains a Reporting Tree, highlight the desired unit(s) in the **Select the Reporting Units to Print** dialog box and click **OK**. The report generates and displays in the FRx® DrillDown Viewer.

4 After viewing the report, select **File**, **Exit**, to close DrillDown viewer and return to the Catalog window.

To view the building blocks that make up a report

1 From the FRx Control Panel, click **Catalog of Reports**.

2 In the **Select Catalog for Display** dialog box, highlight the desired sample Catalog ID and click **OK**.

3 To open a building block used in the report, click the related icon from the Catalog window toolbar.
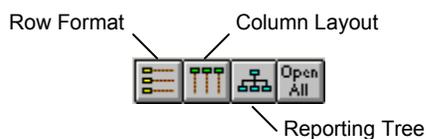
4 To open all the building blocks used in the report, click the **Open All** icon. Select **Window** from the menu to change the display as desired.

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Balance Sheets

Chapter 1

Balance Sheets are a primary component of the monthly financial statement package. Typically a Balance Sheet will contain year to date data, though a working version showing monthly changes can be created as well.

Balance Sheets are designed to balance, by bringing in all accounts within the general ledger. Some accounting systems have a specific account that tracks year to date income; others will simply bring all income and expense accounts into a single row within the Balance Sheet.

This guide contains several examples of Balance Sheet design.

Basic Balance Sheet

Use the following building blocks to generate this basic Balance Sheet:

- **BS** Catalog ID
- **BalSheet** Row Format
- **YTD** Column Layout
- A Reporting Tree is not included in this report.

This report contains the following design functions:

- The Row Format is based on all accounts within the general ledger.
- Wildcards (?) are added to summarize accounts.
- Account Sets group specific accounts together for ease of design.
- Liability and Equity accounts use the normal balance setting of C for proper balance presentation.
- TOT and CAL rows are added for basic and complex mathematical formulas based on Row Codes.
- The currency symbol displays by default on the first row of the report.
- Additional CS (Currency Symbol) codes are added to specific rows.
- Bold Fonts are used for emphasis.
- Custom Fonts are used to display items in blue text.
- Section headers are set to display on the left margin.
- Lines are added to separate the sections.
- The Column Layout contains the required Description column and a year to date general ledger column based on Actual amounts.
- A FILL column type is added to offset descriptions in the Row Format using the LFT (title on left of page) code.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Catalog Headers include the company name, report name and date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Balance Sheet
April 30, 2005

ASSETS

Cash - Checking	$357,477
Money Market Accounts	129,423
Total Cash	**486,900**
Net Trade A/R	233,907
Due from FWC	10,139
Inventories	1,649,803
Prepaid Other	2,123
Total Other Assets	**1,895,972**
Total Current Assets	**2,382,872**
Investment in FWC	495,893
Furniture & Fixtures	160,300
Less Accumulated Depreciation	(96,396)
Net Fixed Assets	**63,904**
Total Assets	**$2,942,669**

LIABILITIES AND EQUITY

Accounts Payable	$66,437
Other Accrued Liabilities	324,664
Total Current Liabilities	**391,101**
Notes Payable	127,836
Leases Payable	5,050
Total Long Term Liabilities	**132,886**
Total Liabilities	**523,987**
Retained Earnings	1,606,839
Common Stock	61,000
Add'l Paid-In Capital	519,269
Year to Date Income	231,574
Total Equity	**2,418,682**
Total Liabilities and Equity	**$2,942,669**

Balance Sheet with Ratios

Use the following building blocks to generate this Balance Sheet with ratios:

- **BS_Ratios** Catalog ID
- **BalSheet_Ratios** Row Format
- **YTD** Column Layout
- A Reporting Tree is not used in this report.

This report contains the following design functions:

- The Row Format is based on all accounts within the general ledger.
- Wildcards (?) are added to summarize accounts.
- Account Sets group specific accounts together for ease of design.
- Liability and Equity accounts use the normal balance setting of C for proper balance presentation.
- TOT and CAL rows are added for basic and complex mathematical formulas based on Row Codes.
- The currency symbol displays by default on the first row of the report.
- Additional CS (Currency Symbol) codes are added to specific rows.
- Ratio and related analysis calculations, with remarks, are added to the bottom of the Row Format. Non-printing rows are added to pull data used within these calculations.
- Bold Fonts are used for emphasis.
- Custom Fonts are used to display items in blue text.
- Section headers are set to display on the left margin.
- Lines are added to separate the sections.
- The Column Layout contains the required Description column and a year to date general ledger column based on Actual amounts.
- A FILL column type is added to offset descriptions in the Row Format using the LFT (title on left of page) code.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Catalog Headers include the company name, report name and date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Balance Sheet
April 30, 2005

ASSETS

Cash - Checking	$357,477
Money Market Accounts	129,423
Total Cash	**486,900**
Net Trade A/R	233,907
Due from FWC	10,139
Inventories	1,649,803
Prepaid Other	2,123
Total Other Assets	**1,895,972**
Total Current Assets	**2,382,872**
Investment in FWC	495,893
Furniture & Fixtures	160,300
Less Accumulated Depreciation	(96,396)
Net Fixed Assets	**63,904**
Total Assets	**$2,942,669**

LIABILITIES AND EQUITY

Accounts Payable	$66,437
Other Accrued Liabilities	324,664
Total Current Liabilities	**391,101**
Notes Payable	127,836
Leases Payable	5,050
Total Long Term Liabilities	**132,886**
Total Liabilities	**523,987**
Retained Earnings	1,606,839
Common Stock	61,000
Add'l Paid-In Capital	519,269
Year to Date Income	231,574
Total Equity	**2,418,682**
Total Liabilities and Equity	**$2,942,669**

RATIO ANALYSIS

Current Ratio	6.00
Quick Ratio	2.00
A/R Turnover Ratio	15.00
Days Sales Outstanding (DSO)	25 DAYS

Side by side Balance Sheet

Use the following building blocks to generate this side by side Balance Sheet:

- **BS_SidebySide** Catalog ID
- **BalSheet_SByS** Row Format
- **BalSheet_SByS** Column Layout
- A Reporting Tree is not included in this report.

This report contains the following design functions:

- The Row Format is based on all accounts within the general ledger.
- Wildcards (?) are added to summarize accounts.
- Account Sets group specific accounts together for ease of design.
- Liability and Equity accounts use the normal balance setting of C for proper balance presentation.
- TOT rows are added for basic mathematical formulas based on Row Codes.
- A combination of non-printing and calculation (CAL) rows are used to create the side by side display and place data in specific columns.
- Custom Fonts are used to display items in blue text.
- Lines are added to enhance the design.
- The Column Layout contains two Description columns, a year to date general ledger column and a calculated column to create the side by side display.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Catalog Headers include the company name, report name and date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Balance Sheet
April 30, 2005

ASSETS

Cash - Checking	357,477	
Cash - Money Market	129,423	
Total Cash		486,900
Accounts Receivable	237,470	
Allowance For Bad Debts	(3,563)	
Due from FWC	10,139	
Net Accounts Receivable		244,046
Total Inventories	1,649,803	
Prepaid Assets	2,123	
Current Assets		2,382,872
Investment in FWC		495,893
Leasehold Improvements	69,600	
Office Furniture And Fixtures	53,000	
Office Equipment	37,700	
Less Accumulated Depreciation	(96,396)	
Net Fixed Assets		63,904
Total Assets		2,942,669

LIABILITIES AND SHAREHOLDERS' EQUITY

Accounts Payable	66,437	
Accrued Liabilities	324,664	
Suspense Account		
Total Current Liabilities		391,101
Leases Payable	5,050	
Notes Payable	127,836	
Long-Term Liabilities		132,886
Total Liabilities		523,987
Retained Earnings	1,606,839	
Capital Stock	61,000	
Additional Paid-In Capital	519,269	
Treasury Stock		
Year-to Date Income	231,574	
Shareholders' Equity		2,418,682
Liabilities and Equity		2,942,669

Tabular Balance Sheet

Use the following building blocks to generate this tabular Balance Sheet:

- **BS_Tab** Catalog ID
- **BalSheet_Tab** Row Format
- **BalSheet_Tab** Column Layout
- A Reporting Tree is not included in this report.

This report contains the following design functions:

- The Row Format is based on all accounts within the general ledger.
- Wildcards (?) are added to summarize accounts.
- Account Sets group specific accounts together for ease of design.
- Liability and Equity accounts use the normal balance setting of C for proper balance presentation.
- TOT and CAL rows are added for basic and complex mathematical formulas based on Row Codes.
- The currency symbol displays by default on the first row of the report.
- Additional CS (Currency Symbol) codes are added to specific rows.
- Bold Fonts are used for emphasis.
- Custom Fonts are used to display items in blue text.
- The Column Layout contains the required Description column and three year to date general ledger column based on Actual amounts. The proper column for display is specified in the Row Format.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Catalog Headers include the company name, report name and date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Balance Sheet
May 31, 2005

ASSETS

Cash - Checking	$343,744	
Money Market Accounts	129,423	
Total Cash	**473,167**	
Net Trade A/R	241,771	
Due from FWC	10,946	
Inventories	1,735,983	
Prepaid Other	2,034	
Total Other Assets	**1,990,733**	
Total Current Assets		**2,463,900**
Investment in FWC	505,662	
Furniture & Fixtures	160,300	
Less Accumulated Depreciation	(101,810)	
Net Fixed Assets		**58,490**
Total Assets		**$3,028,051**

LIABILITIES AND EQUITY

Accounts Payable	$53,652	
Other Accrued Liabilities	325,212	
Total Current Liabilities	**378,864**	
Notes Payable	126,466	
Leases Payable	4,000	
Total Long Term Liabilities	**130,466**	
Total Liabilities		**509,330**
Retained Earnings	1,606,839	
Common Stock	61,000	
Add'l Paid-In Capital	519,269	
Year to Date Income	331,614	
Total Equity		**2,518,722**
Total Liabilities and Equity		**$3,028,051**

Balance Sheet with XBRL tags

Use the following building blocks to generate this Balance Sheet using XBRL taxonomy tags:

- **BS_XBRL** Catalog ID
- **BalSheet_XBRL** Row Format
- **BalanceXBRL** Column Layout
- A Reporting Tree is not included in this report.

This report contains the following design functions:

- The Row Format is based on all accounts within the general ledger.
- XBRL (eXtensible Business Reporting Language) tags are added to all rows of the Row Format.
- Wildcards (?) are added to summarize accounts.
- Account Sets group specific accounts together for ease of design.
- Liability and Equity accounts use the normal balance setting of C for proper balance presentation.
- TOT and CAL rows are added for basic and complex mathematical formulas based on Row Codes.
- The currency symbol displays by default on the first row of the report.
- Additional CS (Currency Symbol) codes are added to specific rows.
- Bold Fonts are used for emphasis.
- Custom Fonts are used to display items in blue text.
- Lines are added to separate the sections.
- The Column Layout contains the required Description column and a year to date general ledger column based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- An optional column displays the XBRL tag assigned in the Row Format.
- Catalog Headers include the company name, report name and date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Balance Sheet
April 30, 2004

ASSETS

Cash - Checking	$377,795	usfr-pt_CashCashEquivalentsShortTermInvestments.usfr-pt_CashCashEquivalents
Money Market Accounts	46,518	usfr-pt_CashCashEquivalentsShortTermInvestments.usfr-pt_ShortTermInvestments
Total Cash	**424,313**	**usfr-pt_TotalCurrentAssets.usfr-pt_CashCashEquivalentsShortTermInvestments**
Net Trade A/R	160,764	usfr-pt_ReceivablesNet.usfr-pt_AccountsReceivableTradeNet
Due from FWC	2,104	usfr-pt_RelatedPartyReceivablesCurrent.usfr-pt_AccountsReceivableRelatedPartyCurrent
Inventories	738,660	usfr-pt_TotalCurrentAssets.usfr-pt_InventoriesNet
Prepaid Other	3,462	usfr-pt_PrepaidExpenses.usfr-pt_OtherPrepaidExpenses
Other Current Assets	**904,990**	**usfr-pt_TotalCurrentAssets.usfr-pt_OtherCurrentAssets**
Total Current Assets	**1,329,303**	**usfr-gc_Assets.usfr-pt_TotalCurrentAssets**
Investment in FWC	375,915	usfr-pt_LongTermInvestments.usfr-pt_InvestmentAffiliates
Furniture & Fixtures	141,800	usfr-pt_PropertyPlantEquipmentGross.usfr-pt_FurnitureFixtures
Less Accumulated Depreciation	(35,780)	usfr-pt_AccumulatedDepreciationAmortization.usfr-pt_AccumulatedDepreciationPPE
Net Fixed Assets	**106,020**	**usfr-gc_Assets.usfr-pt_TotalNoncurrentAssets**
Total Assets	**$1,811,238**	**usfr-gc_AssetsLiabilitiesEquity.usfr-gc_Assets**

LIABILITIES AND EQUITY

Accounts Payable	$86,742	usfr-pt_AccountsPayableAccruedExpenses.usfr-pt_AccountsPayable
Other Accrued Liabilities	108,689	usfr-pt_AccountsPayableAccruedExpenses.usfr-pt_AccruedExpenses
Total Current Liabilities	**195,431**	**usfr-gc_Liabilities.usfr-pt_TotalCurrentLiabilities**
Notes Payable	144,178	usfr-pt_NotesLoansLongTerm.usfr-pt_NotesPayableLongTerm
Leases Payable	10,100	usfr-pt_DebtCapitalLeaseObligationsLongTerm.usfr-pt_CapitalLeaseObligationsLongTerm
Total Long Term Liabilities	**154,278**	**usfr-gc_Liabilities.usfr-pt_TotalNoncurrentLiabilities**
Total Liabilities	**349,709**	**usfr-pt_TotalLiabilitiesStockholdersEquity.usfr-gc_Liabilities**
Retained Earnings	554,954	usfr-pt_TotalStockholdersEquity.usfr-pt_RetainedEarnings
Common Stock	50,000	usfr-pt_TotalStockholdersEquity.usfr-pt_CommonStock
Add'l Paid-In Capital	500,269	usfr-pt_TotalStockholdersEquity.usfr-pt_AdditionalPaidCapital
Year to Date Income	356,306	usfr-gc_IncomeExpenses.usfr-pt_NetIncome
Total Equity	**1,461,529**	**usfr-pt_TotalLiabilitiesStockholdersEquity.usfr-pt_TotalStockholdersEquity**
Total Liabilities and Equity	**$1,811,238**	**usfr-gc_AssetsLiabilitiesEquity.usfr-pt_TotalLiabilitiesStockholdersEquity**

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Income Statements

Chapter 2

Like the Balance Sheet, an Income Statement is one of the primary financial statements prepared by businesses to evaluate performance.

Income Statements generally contain only revenue and expense accounts, though these may be presented in either a detailed or summarized design. You may also design Income Statements that compare current and year to date performance to budgeted projections or previous results.

This guide contains several examples of Income Statement design.

Basic Income Statement

Use the following building blocks to generate this basic Income Statement:

- **IS** Catalog ID
- **IncStmt_Dtl** Row Format
- **Curr_YTD** Column Layout
- **FbrkmWrkA** Reporting Tree

This report contains the following design functions:

- The Row Format details income and expense accounts only.

- Wildcards (?) are added to summarize accounts.

- Revenue accounts use the normal balance setting of C for proper balance presentation.

- TOT and CAL rows are added for basic and complex mathematical formulas based on Row Codes.

- The currency symbol displays by default on the first row of the report.

- Additional CS (Currency Symbol) codes are added to specific rows.

- Bold Fonts are used for emphasis.

- Custom Fonts are used to display items in blue text.

- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.

- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.

- A Column Header based on the @Month code dynamically displays the reporting period.

- A Reporting Tree is added to allow reporting on specific responsibility centers.

- Reporting units within the tree pull data from the general ledger or summarize "child" units in the tree hierarchy.

- Catalog Headers include the company name, report name, reporting unit description and reporting date range.

- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

This report is designed with a Reporting Tree that allows viewing of individual tree units. The Denver and San Francisco Regions report is displayed below.

By generating the IS Catalog, you can view the complete report for all units.

Fabrikam Works, Inc.
Income Statement
Denver and San Francisco Regions
For the Eight Months Ending August 31, 2005

	August	YTD
Revenue		
Sales	$1,246,298	$8,385,586
Sales Returns	10,971	73,780
Sales Discounts	36,565	278,126
Net Sales	**1,198,762**	**8,033,680**
Cost of Goods Sold	878,242	5,762,515
Gross Margin	**320,520**	**2,271,165**
Operating Expenses		
Salaries and Wages	98,466	752,351
Office Expense	5,048	38,478
Supplies Expense	22,382	153,456
Rent Expense	12,112	92,556
Travel Expense	7,694	58,776
Total Operating Expenses	**145,703**	**1,095,618**
Income From Operations	**174,817**	**1,175,547**
Income Before Income Taxes	**174,817**	**1,175,547**
Net Income	**$174,817**	**$1,175,547**

Income Statement with Unit restrictions

Use the following building blocks to generate this Income Statement with Reporting Tree Unit restrictions:

- **IS_byUnit** Catalog ID
- **IncStmt_Unit** Row Format
- **Curr_YTD** Column Layout
- **FbrkmWrkA** Reporting Tree

This report contains the following design functions:

- The Row Format uses wildcards (?) to summarize income and expense accounts.
- Revenue accounts use the normal balance setting of C for proper balance presentation.
- TOT rows are added for basic mathematical formulas based on Row Codes.
- A combination of account ranges and reporting unit restriction, from the related Reporting Tree, allows for reporting based on regional as well as functional divisions.
- The currency symbol displays by default on the first row of the report.
- Additional CS (Currency Symbol) codes are added to specific rows.
- A combination of custom Fonts are used for emphasis.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.
- A Column Header based on the @Month code dynamically displays the reporting period.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- A Reporting Tree is added to allow reporting on specific responsibility centers.
- Reporting units within the tree pull data from the general ledger or summarize "child" units in the tree hierarchy.
- Tree Options specify only which reporting unit will display.
- Catalog Headers include the company name, report name and reporting date range.

- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Income Statement
For the Four Months Ending April 30, 2005

	April	YTD
Net Sales	$1,122,431	$3,256,422
Cost of Goods Sold	822,289	2,266,345
Gross Margin	**300,142**	**990,076**
Operating Expenses	136,541	507,762
Net Earnings	**$163,601**	**$482,314**

Regional Net Earnings

	April	YTD
Denver	**$127,059**	**$334,574**
San Francisco	**$36,542**	**$147,740**

Functional Net Earnings

	April	YTD
Sales-Denver	86,009	176,851
Sales-San Francisco	9,344	43,155
Sales	**$95,354**	**$220,006**
Service - Denver	41,050	157,723
Service- San Francisco	27,198	104,585
Service	**$68,248**	**$262,308**

Dynamic Income Statement

Use the following building blocks to generate this dynamic Income Statement with a full year budget* projection:

- **IS_Dynamic_GL** Catalog ID
- **DynaDemoGL** Row Format
- **Dynamic_GL** Column Layout
- **FbrkmDynaGL** Reporting Tree

* This report is designed for budgets maintained in the general ledger. For an example of a report designed on external budgets, see the following sample report.

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.
- The Column Layout contains the required Description column, 12 general ledger columns based on Actual results, 12 general ledger columns based on the Original Budget and the calculated column displaying the full year forecast.
- Actual and Budget columns are hard coded to each reporting period.
- Conditional Column settings are used to display Actual results up to and including the Report Date, while Budget results display for the remainder of the year.
- The range in the calculated column will only pick up results from columns that display.
- Column Headers dynamically display over the proper columns based on the spread to BASE concept.
- Column Headers using the @Month code display the period name.
- A Reporting Tree is added to allow reporting on specific responsibility centers.
- Reporting units within the tree pull data from the general ledger or summarize "child" units in the tree hierarchy.
- Catalog Headers include the company name, report name, reporting unit description and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Fabrikam Works, Inc. Consolidated
Dynamic Full Year Forecast
As of April 30, 2005

	Actual				Budget								Full Year Forecast
	January	February	March	April	May	June	July	August	September	October	November	December	
Gross Sales	$547,058	$556,272	$1,156,045	$1,167,722	$408,653	$420,912	$410,389	$424,753	$426,877	$435,414	$439,768	$461,757	$6,855,621
Returns	(9,566)	(5,101)	(10,169)	(10,272)	(7,215)	(7,432)	(7,246)	(7,499)	(7,537)	(7,688)	(7,764)	(8,153)	(95,642)
Discounts	(31,885)	(32,554)	(33,893)	(34,236)	(24,050)	(24,771)	(24,152)	(24,997)	(25,122)	(25,625)	(25,881)	(27,175)	(334,339)
Net Sales	**505,607**	**518,617**	**1,111,983**	**1,123,215**	**377,388**	**388,710**	**378,992**	**392,257**	**394,218**	**402,102**	**406,123**	**426,429**	**6,425,640**
Cost of Goods Sold	311,722	318,268	814,066	822,289	235,115	242,169	236,114	244,378	245,600	250,512	253,017	265,668	4,238,919
Gross Profit	**193,885**	**200,349**	**297,917**	**300,926**	**142,273**	**146,541**	**142,877**	**147,878**	**148,618**	**151,590**	**153,106**	**160,761**	**2,186,720**
Compensation Expense	135,027	137,076	142,001	142,169	95,243	98,100	95,647	98,995	99,490	101,480	102,495	107,619	1,355,340
G & A Expenses:													
Depreciation	5,155	5,155	5,257	5,310	2,069	3,964	3,865	4,000	2,161	4,101	2,226	4,349	47,611
Office Expense	4,463	4,522	4,679	4,727	3,267	3,365	3,281	3,396	3,413	3,481	3,516	3,691	45,789
Supplies	3,024	11,730	21,446	21,862	5,969	5,258	6,328	6,620	6,928	7,176	7,520	7,465	111,115
Maintenance	1,237	1,230	1,246	1,258	538	554	540	559	562	573	579	608	9,484
Rent	10,846	10,927	11,227	11,340	8,981	9,250	9,019	9,335	9,381	9,569	9,665	10,148	119,687
Travel	6,876	6,936	7,132	7,204	7,609	7,837	7,641	7,908	7,948	8,107	8,188	8,597	91,983
Advertising	10,213	6,301	10,677	10,785	6,876	7,083	6,906	7,147	7,183	7,327	7,400	7,770	95,668
Other G&A													
Total G & A Expenses	**41,804**	**46,801**	**61,662**	**62,285**	**35,298**	**37,311**	**37,580**	**38,965**	**37,576**	**40,333**	**39,093**	**42,628**	**521,337**
Interest Income	999	989	998	1,008	105	108	105	109	109	112	113	118	879
Interest Expense					696	717	699	723	727	742	749	786	9,834
Net Income Before Tax	**16,055**	**15,483**	**93,255**	**95,464**	**11,141**	**10,521**	**9,057**	**9,304**	**10,934**	**9,147**	**10,882**	**9,846**	**301,088**
Income Tax	6,910	7,012	7,251	7,324	3,720	3,832	3,736	3,867	3,886	3,964	4,004	4,204	59,711
Net Income After Tax	**9,145**	**8,471**	**86,004**	**88,139**	**7,421**	**6,689**	**5,320**	**5,437**	**7,048**	**5,183**	**6,878**	**5,642**	**241,377**

Fabrikam Works, Inc.
Corporate
Dynamic Full Year Forecast
As of April 30, 2005

	Actual				Budget								Full Year Forecast
	January	February	March	April	May	June	July	August	September	October	November	December	
Compensation Expense	$30,074	$30,375	$31,283	$31,599	$12,713	$13,095	$12,767	$13,214	$13,280	$13,546	$13,681	$14,365	$229,995
Other G&A													
Interest Income	999	989	998	1,008	105	108	105	109	109	112	113	118	879
Interest Expense					696	717	699	723	727	742	749	786	9,834
Net Income Before Tax	(31,073)	(31,364)	(32,282)	(32,608)	(13,305)	(13,704)	(13,361)	(13,829)	(13,898)	(14,176)	(14,318)	(15,034)	(238,950)
Income Tax	6,910	7,012	7,251	7,324	3,720	3,832	3,736	3,867	3,886	3,964	4,004	4,204	59,711
Net Income After Tax	(37,983)	(38,376)	(39,533)	(39,932)	(17,025)	(17,536)	(17,097)	(17,696)	(17,784)	(18,140)	(18,321)	(19,237)	(298,661)

Fabrikam Works, Inc.
Denver Region
Dynamic Full Year Forecast
As of April 30, 2005

	Actual				Budget								Full Year Forecast
	January	February	March	April	May	June	July	August	September	October	November	December	
Gross Sales	$291,291	$296,212	$886,409	$895,363	$210,008	$216,308	$210,900	$218,282	$219,373	$223,761	$225,998	$237,298	$4,131,203
Returns	(4,998)	(5,101)	(5,312)	(5,365)	(3,768)	(3,881)	(3,784)	(3,917)	(3,936)	(4,015)	(4,055)	(4,258)	(52,389)
Discounts	(16,653)	(17,002)	(17,701)	(17,880)	(12,561)	(12,938)	(12,614)	(13,056)	(13,121)	(13,383)	(13,517)	(14,193)	(174,619)
Net Sales	**269,642**	**274,109**	**863,396**	**872,117**	**193,679**	**199,489**	**194,502**	**201,309**	**202,316**	**206,362**	**208,426**	**218,847**	**3,904,196**
Cost of Goods Sold	160,533	163,905	653,356	659,956	121,081	124,714	121,596	125,852	126,481	129,010	130,301	136,816	2,653,600
Gross Profit	**109,109**	**110,204**	**210,040**	**212,161**	**72,598**	**74,776**	**72,906**	**75,458**	**75,835**	**77,352**	**78,125**	**82,032**	**1,250,595**
Compensation Expense	60,836	62,143	64,828	64,216	48,718	50,179	48,925	50,637	50,890	51,908	52,427	55,048	660,755
G & A Expenses:													
Depreciation	2,655	2,655	2,707	2,735	2,069	2,131	2,078	2,150	2,161	2,204	2,226	2,338	28,108
Office Expense	2,252	2,297	2,388	2,412	1,465	1,509	1,471	1,522	1,530	1,560	1,576	1,655	21,637
Supplies	2,642	11,348	21,052	21,264	5,651	4,941	6,019	6,299	6,606	6,848	7,188	7,116	106,974
Maintenance	491	476	469	474	538	554	540	559	562	573	579	608	6,424
Rent	5,433	5,460	5,595	5,652	4,576	4,713	4,595	4,756	4,780	4,875	4,924	5,170	60,530
Travel	1,975	1,985	2,034	2,055	3,621	3,729	3,636	3,763	3,782	3,858	3,896	4,091	38,427
Advertising	6,211	6,301	6,518	6,584	3,588	3,696	3,603	3,730	3,748	3,823	3,861	4,055	55,718
Other G&A													
Total G & A Expenses	**21,659**	**30,522**	**40,764**	**41,175**	**21,507**	**21,272**	**21,942**	**22,780**	**23,170**	**23,742**	**24,252**	**25,033**	**317,818**
Net Income Before Tax	**26,614**	**17,539**	**104,449**	**106,770**	**2,373**	**3,324**	**2,039**	**2,041**	**1,775**	**1,701**	**1,447**	**1,950**	**272,022**
Net Income After Tax	**26,614**	**17,539**	**104,449**	**106,770**	**2,373**	**3,324**	**2,039**	**2,041**	**1,775**	**1,701**	**1,447**	**1,950**	**272,022**

Fabrikam Works, Inc.
San Francisco Region
Dynamic Full Year Forecast
As of April 30, 2005

| | Actual | | | | Budget | | | | | | | | Full Year |
	January	February	March	April	May	June	July	August	September	October	November	December	Forecast
Gross Sales	$255,767	$260,060	$269,636	$272,360	$198,645	$204,604	$199,489	$206,471	$207,504	$211,654	$213,770	$224,469	$2,724,418
Returns	(4,570)		(4,858)	(4,907)	(3,447)	(3,550)	(3,550)	(3,583)	(3,601)	(3,673)	(3,709)	(3,895)	(43,253)
Discounts	(15,232)	(15,552)	(16,192)	(16,355)	(11,489)	(11,833)	(11,538)	(11,941)	(12,001)	(12,241)	(12,364)	(12,982)	(159,720)
Net Sales	**235,965**	**244,508**	**248,587**	**251,098**	**183,709**	**189,220**	**184,490**	**190,947**	**191,902**	**195,740**	**197,697**	**207,582**	**2,521,444**
Cost of Goods Sold	151,189	154,363	160,710	162,333	114,034	117,465	114,519	118,527	119,119	121,502	122,717	128,863	1,585,319
Gross Profit	**84,776**	**90,145**	**87,877**	**88,764**	**69,675**	**71,765**	**69,971**	**72,420**	**72,782**	**74,238**	**74,980**	**78,730**	**936,125**
Compensation Expense	44,117	44,558	45,890	46,353	33,811	34,826	33,955	35,144	35,319	36,026	36,386	38,205	464,590
G & A Expenses:													
Depreciation	2,500	2,500	2,549	2,575		1,833	1,787	1,850	1,883	1,896		2,011	19,503
Office Expense	2,201	2,225	2,291	2,314	1,802	1,856	1,810	1,873	1,920	1,920	1,939	2,036	24,152
Supplies	382	382	394	398	308	317	309	320	322	328	332	348	4,141
Maintenance	746	754	776	784									3,060
Rent	5,413	5,467	5,632	5,689	4,405	4,537	4,424	4,578	4,601	4,693	4,740	4,977	59,157
Travel	4,901	4,951	5,097	5,149	3,988	4,108	4,005	4,145	4,166	4,249	4,292	4,506	53,557
Advertising	4,002		4,159	4,201	3,288	3,387	3,302	3,418	3,435	3,504	3,539	3,715	39,950
Other G&A													
Total G & A Expenses	**20,145**	**16,279**	**20,899**	**21,110**	**13,791**	**16,038**	**15,638**	**16,185**	**14,407**	**16,591**	**14,842**	**17,595**	**203,519**
Net Income Before Tax	**20,514**	**29,308**	**21,088**	**21,301**	**22,072**	**20,901**	**20,379**	**21,092**	**23,057**	**21,621**	**23,753**	**22,929**	**268,016**
Net Income After Tax	**20,514**	**29,308**	**21,088**	**21,301**	**22,072**	**20,901**	**20,379**	**21,092**	**23,057**	**21,621**	**23,753**	**22,929**	**268,016**

Dynamic Income Statement - External

Use the following building blocks to generate this dynamic Income Statement with a full year budget* projection:

- **IS_Dynamic_WKS** Catalog ID
- **DynaDemo** Row Format
- **Dynamic** Column Layout
- **FbrkmDynaWKS** Reporting Tree

* This catalog is designed for budgets maintained in an external spreadsheet, such as Microsoft® Excel or Lotus 1-2-3. For an example of a report designed on budgets maintained in the general ledger, see the previous sample report.

In addition to the design functions stated in the previous report, Dynamic Income Statement, this design contains the following:

- The Row Format, Column Layout and Reporting Tree all reference the external worksheet containing budget data.
- External Links are added to the Row Format which refer to specific cells in the external worksheet.
- The /CPO function is used in the Row Format to count across columns based on the reporting period.
- The Column Layout contains the required Description column, 12 general ledger columns based on Actual results, 12 worksheet columns based on the external budget and the calculated column displaying the full year forecast.
- A Reporting Tree contains the path to the external budget worksheet and references to specific tabs of data.
- The Reporting Tree also contains links to the Row Format and its external link information.
- The Catalog is set to "Use the row format(s) and worksheet links from reporting tree".
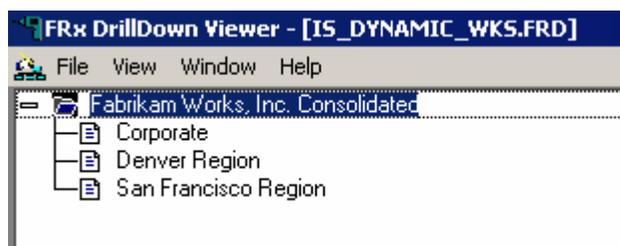
This report is designed with a Reporting Tree that allows viewing of individual tree units. The Fabrikam Works, Inc. Consolidated report is displayed on the following page.

By generating the IS_Dynamic_WKS Catalog, you can view the complete report for all units.

Fabrikam Works, Inc.
Fabrikam Works, Inc. Consolidated
Dynamic Full Year Forecast
As of April 30, 2005

	Actual				Budget								Full Year Forecast
	January	February	March	April	May	June	July	August	September	October	November	December	
Gross Sales	$547,058	$556,272	$1,156,045	$1,167,722	$468,638	$478,010	$487,571	$497,322	$507,269	$517,414	$527,762	$538,318	$7,449,401
Returns	(9,566)	(5,101)	(10,169)	(10,272)	(7,978)	(8,138)	(8,301)	(8,467)	(8,636)	(8,809)	(8,985)	(9,165)	(103,588)
Discounts	(31,885)	(32,554)	(33,893)	(34,235)	(26,595)	(27,127)	(27,669)	(28,222)	(28,787)	(29,362)	(29,949)	(30,548)	(360,826)
Net Sales	**505,607**	**518,617**	**1,111,983**	**1,123,215**	**434,065**	**442,745**	**451,601**	**460,633**	**469,846**	**479,243**	**488,828**	**498,605**	**6,984,988**
Cost of Goods Sold	311,722	318,268	814,066	822,289	260,000	265,200	270,504	275,914	281,432	287,061	292,803	298,658	4,497,917
Gross Profit	**193,885**	**200,349**	**297,917**	**300,926**	**174,065**	**177,545**	**181,097**	**184,719**	**188,414**	**192,182**	**196,025**	**199,947**	**2,487,070**
Compensation Expense	135,027	137,076	142,001	142,169	113,015	113,275	113,538	115,803	118,071	118,342	118,616	118,892	1,485,824
G & A Expenses:													
Depreciation	5,155	5,155	5,257	5,310	5,255	5,360	5,467	5,577	5,688	5,802	5,918	6,036	65,979
Office Expense	4,463	4,522	4,679	4,727	3,922	4,000	4,080	4,162	4,245	4,330	4,416	4,505	52,041
Supplies	3,024	11,730	21,446	21,662	720	734	749	764	779	794	811	827	64,039
Maintenance	1,237	1,230	1,246	1,258	1,266	1,292	1,317	1,344	1,370	1,398	1,426	1,455	15,838
Rent	10,846	10,927	11,227	11,340	9,931	10,130	10,333	10,539	10,750	10,965	11,184	11,408	129,580
Travel	6,876	6,936	7,132	7,204	8,416	8,584	8,756	8,931	9,110	9,292	9,477	9,667	100,381
Advertising	10,213	6,301	10,677	10,785	7,604	7,757	7,912	8,069	8,231	8,395	8,564	8,734	103,242
Other G&A					2,081	2,102	2,123	2,144	2,166	2,187	2,209	2,231	17,243
Total G & A Expenses	**41,804**	**46,801**	**61,662**	**62,285**	**39,495**	**39,959**	**40,737**	**41,530**	**42,339**	**43,163**	**44,005**	**44,863**	**548,343**
Interest Income					237	240	242	244	247	249	252	254	1,965
Interest Expense	999	989	998	1,008	1,171	1,182	1,194	1,206	1,218	1,230	1,243	1,255	13,694
Net Income Before Tax	**16,055**	**15,483**	**93,255**	**95,464**	**20,921**	**23,369**	**25,870**	**26,424**	**27,033**	**29,696**	**32,413**	**35,191**	**441,174**
Income Tax	6,910	7,012	7,251	7,324	27,000	27,000	27,000	29,000	29,000	29,000	30,000	30,000	256,497
Net Income After Tax	**9,145**	**8,471**	**86,004**	**88,139**	**(6,079)**	**(3,631)**	**(1,130)**	**(2,576)**	**(1,967)**	**696**	**2,413**	**5,191**	**184,677**

Relational Income Statement

Use the following building blocks to generate this relational Income Statement:

- **IS_Relational** Catalog ID
- **IncStmt_Dtl** Row Format
- **CYBase** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.
- CBR Format Codes are related to specific rows, allowing for column calculations based on the row referenced.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Calculated columns containing BASE in the formula reference the CBR rows in the Row Format to display relational data.
- Special Format Masks are added to columns to display data in a percentage format.
- A Column Header based on the @Month code dynamically displays the reporting period.
- Catalog Headers include the company name, report name and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Income Statement
For the Five Months Ending May 31, 2005

	May	%	YTD	%
Revenue				
Sales	$1,190,726	103.5%	$4,617,824	104.7%
Sales Returns	5,471	0.5%	40,580	0.9%
Sales Discounts	34,910	3.0%	167,477	3.8%
Net Sales	**1,150,346**	**100.0%**	**4,409,768**	**100.0%**
Cost of Goods Sold	838,488	72.9%	3,104,834	70.4%
Gross Margin	**311,858**	**27.1%**	**1,304,934**	**29.6%**
Operating Expenses				
Salaries and Wages	125,958	59.1%	611,116	62.2%
Depreciation Expense	5,414	2.5%	26,290	2.7%
Office Expense	4,820	2.3%	23,201	2.4%
Supplies Expense	31,376	14.7%	89,238	9.1%
Maintenance Expense	1,282	0.6%	6,252	0.6%
Rent Expense	11,564	5.4%	55,904	5.7%
Travel Expense	7,346	3.4%	35,493	3.6%
Advertising Expense	6,713	3.2%	44,690	4.6%
Commission Expense	18,615	8.7%	89,730	9.1%
Total Operating Expenses	**213,089**	**100.0%**	**981,914**	**100.0%**
Income From Operations	**98,768**	**8.6%**	**323,020**	**7.3%**
Interest Income(Expense)	(1,028)	(0.1%)	(5,023)	(0.1%)
Income Before Income Taxes	**97,740**	**8.5%**	**317,997**	**7.2%**
Income Tax Expense	7,469	0.6%	35,966	0.8%
Net Income	**$90,271**	**7.8%**	**$282,031**	**6.4%**

Rolling Quarter Income Statement

Use the following building blocks to generate this rolling quarter Income Statement:

- **IS_RollQtr** Catalog ID
- **IncStmt_Dtl** Row Format
- **3Cur_YTD** Column Layout
- **FbrkmWrkA** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.

- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.

- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.

- BASE-2, BASE-1 and BASE in the Period Code of the Column Layout allow for reporting on a rolling quarter determined by the reporting date.

- Column Headers are spread across multiple columns and use the Box format option.

- Column Headers based on the @Month code dynamically display the reporting periods. The @YR code displays the reporting year.

- A Reporting Tree is added to allow reporting on specific responsibility centers.

- Reporting units within the tree pull data from the general ledger or summarize "child" units in the tree hierarchy.

- Catalog Headers include the company name, report name, reporting unit description and reporting date range.

- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

FRx DrillDown Viewer - [IS_ROLLING_QTR.FRD]

File   View   Window   Help
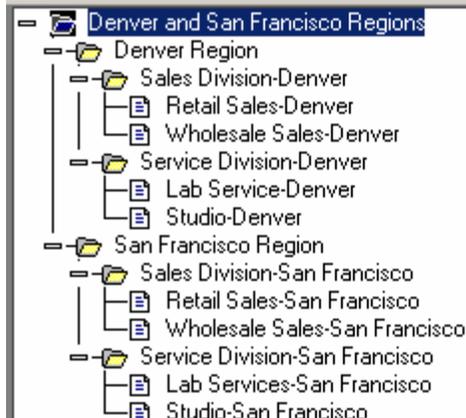
Denver and San Francisco Regions
- Denver Region
  - Sales Division-Denver
    - Retail Sales-Denver
    - Wholesale Sales-Denver
  - Service Division-Denver
    - Lab Service-Denver
    - Studio-Denver
- San Francisco Region
  - Sales Division-San Francisco
    - Retail Sales-San Francisco
    - Wholesale Sales-San Francisco
  - Service Division-San Francisco
    - Lab Services-San Francisco
    - Studio-San Francisco

This report is designed with a Reporting Tree that allows viewing of individual tree units. The Denver and San Francisco Regions report is displayed below.

By generating the IS_RollQtr Catalog, you can view the complete report for all units.

Fabrikam Works, Inc.
Income Statement
Denver and San Francisco Regions
For the Six Months Ending June 30, 2005

Current Month				YTD
April	May	June		2005
			Revenue	
$1,166,939	$1,189,919	$1,285,153	Sales	$5,899,170
10,272	5,471	11,313	Sales Returns	51,892
34,235	34,910	37,702	Sales Discounts	205,179
1,122,431	*1,149,539*	*1,236,138*	*Net Sales*	*5,642,099*
822,289	838,488	905,567	Cost of Goods Sold	4,010,401
300,142	*311,050*	*330,571*	*Gross Margin*	*1,631,698*
			Operating Expenses	
92,314	93,736	100,698	Salaries and Wages	556,260
4,727	4,820	5,205	Office Expense	28,406
20,956	30,657	23,079	Supplies Expense	108,803
11,340	11,564	12,489	Rent Expense	68,393
7,204	7,346	7,933	Travel Expense	43,427
136,541	*148,123*	*149,404*	*Total Operating Expenses*	*805,289*
163,601	*162,928*	*181,167*	*Income From Operations*	*826,409*
163,601	*162,928*	*181,167*	*Income Before Income Taxes*	*826,409*
$163,601	*$162,928*	*$181,167*	*Net Income*	*$826,409*

Side by side Income Statement

Use the following building blocks to generate this side by side Income Statement:

- **IS_SidebySide** Catalog ID
- **IncStmt_Dtl** Row Format
- **SLS_SVC** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.
- The Column Layout contains the required Description column and year to date general ledger columns based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Account Filters based on the general ledger account mask, allow for reporting by location and division.
- Calculated columns, with a bold font applied to the Type, display combined results.
- Column Headers are spread across multiple columns and use the Thick Underline format option.
- Catalog Headers include the company name, report name and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Divisional Income Statement
For the Two Months Ending February 28, 2005

	Sales			Service		
	Denver	San Francisco	Total	Denver	San Francisco	Total
Revenue						
Sales	$457,021	$419,834	$876,855	$130,482	$95,993	$226,475
Sales Returns	10,097	4,570	14,667			
Sales Discounts	33,655	30,784	64,439			
Net Sales	413,269	384,480	797,749	130,482	95,993	226,475
Cost of Goods Sold	324,438	305,552	629,990			
Gross Margin	88,831	78,928	167,759	130,482	95,993	226,475
Operating Expenses						
Salaries and Wages	56,466	37,359	93,825	45,660	37,383	83,043
Office Expense	2,634	2,864	5,498	1,915	1,562	3,477
Supplies Expense	13,364		13,364			
Rent Expense	5,650	5,803	11,453	5,243	5,077	10,320
Travel Expense	2,330	8,342	10,672	1,630	1,510	3,140
Total Operating Expenses	80,444	54,368	134,812	54,448	45,532	99,980
Income From Operations	8,387	24,560	32,947	76,034	50,461	126,495
Income Before Income Taxes	8,387	24,560	32,947	76,034	50,461	126,495
Net Income	$8,387	$24,560	$32,947	$76,034	$50,461	$126,495

Variance Income Statement

Use the following building blocks to generate this Income Statement with budget variances:

- **IS_Var_Bud_LYr** Catalog ID
- **IncStmt_Dtl** Row Format
- **CY_Act_Bud_LYr** Column Layout
- **FbrkmWrkA** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.
- TOT or CAL rows that relate to revenue accounts use the normal balance setting of C for proper variance presentation.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.
- Current and Year to Date columns are also included for both Budget and last year results.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Calculated columns display the variances for both Budget and Last Year in the current and year to date sections.
- XCR is used to present favorable/unfavorable variances according to revenue vs. expense accounts.
- Column Headers are spread across multiple columns and use the Thick Underline format option with a shaded font. @Month dynamically displays the reporting period.
- A Reporting Tree is added to allow reporting on specific responsibility centers.
- Reporting units within the tree pull data from the general ledger or summarize "child" units in the tree hierarchy.
- Catalog Headers include the company name, report name, reporting unit description and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

This report is designed with a Reporting Tree that allows viewing of individual tree units. The Denver and San Francisco Regions report is displayed right.

By generating the IS_Var_Bud_LYr Catalog, you can view the complete report for all units.

Fabrikam Works, Inc.
Income Statement
Denver and San Francisco Regions
For the Three Months Ending March 31, 2005

March

	Actual	Budget	Budget Variance	Last Year	Last Year Variance
Revenue					
Sales	$1,155,284	$381,704	$773,580	$965,520	$189,765
Sales Returns	10,169	6,739	(3,430)	7,719	(2,450)
Sales Discounts	33,893	22,464	(11,429)	25,727	(8,166)
Net Sales	1,111,222	352,501	758,721	932,074	179,148
Cost of Goods Sold	814,066	219,611	(594,456)	678,277	(135,789)
Gross Margin	297,156	132,891	164,265	253,797	43,359
Operating Expenses					
Salaries and Wages	92,644	60,990	(31,654)	74,698	(17,946)
Office Expense	4,679	3,051	(1,628)	3,749	(930)
Supplies Expense	20,747	4,194	(16,553)		(20,747)
Rent Expense	11,227	8,389	(2,838)	9,608	(1,619)
Travel Expense	7,132	7,107	(25)	8,142	1,010
Total Operating Expenses	136,429	83,731	(52,698)	96,197	(40,232)
Income From Operations	160,727	49,160	111,567	157,600	3,127
Income Before Income Taxes	160,727	49,160	111,567	157,600	3,127
Net Income	$160,727	$49,160	$111,567	$157,600	$3,127

YTD

	Actual	Budget	Budget Variance	Last Year	Last Year Variance
Revenue					
Sales	$2,257,158	$1,119,988	$1,137,170	$965,520	$1,291,639
Sales Returns	24,836	19,767	(5,070)	7,719	(17,117)
Sales Discounts	98,332	65,886	(32,445)	25,727	(72,605)
Net Sales	2,133,990	1,034,335	1,099,655	932,074	1,201,916
Cost of Goods Sold	1,444,056	644,131	(799,925)	678,277	(765,779)
Gross Margin	689,934	390,204	299,730	253,797	436,137
Operating Expenses					
Salaries and Wages	269,512	178,891	(90,621)	74,698	(194,814)
Office Expense	13,654	8,951	(4,704)	3,749	(9,905)
Supplies Expense	34,111	13,231	(20,880)		(34,111)
Rent Expense	33,000	24,606	(8,394)	9,608	(23,392)
Travel Expense	20,944	20,849	(95)	8,142	(12,802)
Total Operating Expenses	371,221	246,527	(124,694)	96,197	(275,024)
Income From Operations	318,713	143,677	175,036	157,600	161,113
Income Before Income Taxes	318,713	143,677	175,036	157,600	161,113
Net Income	$318,713	$143,677	$175,036	$157,600	$161,113

Income Statement with XBRL tags

Use the following building blocks to generate this Income Statement with XBRL taxonomy tags:

- **IS_XBRL** Catalog ID
- **IncStmt_XBRL** Row Format
- **Cur_YTD_XBRL** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.
- XBRL (eXtensible Business Reporting Language) tags are added to all rows of the Row Format.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- An optional column displays the XBRL tag assigned in the Row Format.
- A Column Header based on the @Month code dynamically displays the reporting period.
- Catalog Headers include the company name, report name and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Income Statement w/ XBRL tags
For the Eight Months Ending August 31, 2005

	Current	YTD	
Revenue			
Sales	$1,246,298	$8,385,586	usfr-pt_SalesRevenueNet.usfr-pt_SalesRevenueGross
Sales - Intercompany	882	6,377	usfr-pt_OperatingRevenue.usfr-pt_RevenueAffiliates
Sales Returns	10,971	73,780	usfr-pt_SalesReturnsAllowances.usfr-pt_SalesReturns
Sales Discounts	36,565	278,126	usfr-pt_SalesRevenueNet.usfr-pt_SalesDiscounts
Net Sales	**$1,199,644**	**$8,040,057**	**usfr-pt_OperatingRevenue.usfr-pt_SalesRevenueNet**
COGS	878,242	5,762,515	usfr-gc_IncomeExpenses.usfr-pt_CostGoodsServicesSold
Gross Profit	**321,402**	**2,277,542**	**usfr-gc_IncomeExpenses.usfr-pt_GrossProfit**
Operating Expenses			
Salaries and Wages	98,466	752,351	usfr-pt_LaborRelatedExpenses.usfr-pt_SalariesWages
Officers Comp	33,750	257,684	usfr-pt_LaborRelatedExpenses.usfr-pt_OfficersCompensation
Depreciation Expense	5,671	43,452	usfr-pt_OperatingExpenses.usfr-pt_DepreciationAmortization
Office Expense	5,048	38,478	usfr-pt_OperatingExpenses.usfr-pt_OtherOperatingExpense
Supplies Expense - Service	23,136	159,250	usfr-pt_GeneralAdministrativeExpenses.usfr-pt_OtherGeneralAdministrativeExpenses
Maintainence Expense - Servic	1,343	10,317	usfr-pt_GeneralAdministrativeExpenses.usfr-pt_OtherGeneralAdministrativeExpenses
Rent Expense	12,112	92,556	usfr-pt_GeneralAdministrativeExpenses.usfr-pt_LeaseRentalExpense
Travel Expense	7,694	58,776	usfr-pt_GeneralAdministrativeExpenses.usfr-pt_TravelEntertainmentExpense
Advertising Expense	11,519	79,548	usfr-pt_SellingMarketingExpenses.usfr-pt_MarketingAdvertisingExpenses
Commissions Expense	19,498	148,734	usfr-pt_SellingMarketingExpenses.usfr-pt_SellingExpenses
Total Operating Expenses	**218,237**	**1,641,146**	**usfr-gc_IncomeExpenses.usfr-pt_OperatingExpenses**
Net Income from Operation	**103,165**	**636,396**	**usfr-gc_IncomeExpenses.usfr-pt_IncomeLossContinuingOperationsBeforeIncomeTaxes**
Income Tax Expense	7,823	59,639	usfr-gc_IncomeExpenses.usfr-pt_ProvisionIncomeTaxes
Interest Income (Expense), Net	(1,077)	(8,282)	usfr-pt_NonOperatingIncomeExpense.usfr-pt_InterestIncomeExpenseNet
Net Income	**$96,419**	**$585,040**	**usfr-gc_IncomeExpenses.usfr-pt_NetIncome**

Statements of Cash Flow

Chapter 3

Like the Balance Sheet and Income Statement, a Statement of Cash Flow is considered a primary financial statement. Many companies generate all three reports on a monthly basis.

A Statement of Cash Flow, like a Balance Sheet, contains all general ledger accounts and can be created with minimal effort if you approach it correctly. Statements of Cash Flow can be designed to include current period or year to date results, as well as several variations.

This guide contains several examples of Statement of Cash Flow design.

Basic Statement of Cash Flow

Use the following building blocks to generate this basic Statement of Cash Flow:

- **CashFlow** Catalog ID
- **CashFlow** Row Format
- **CashFlow** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format is based on all accounts within the general ledger.
- Wildcards (?) are added to summarize accounts.
- Most accounts use the normal balance setting of C for proper balance presentation.
- TOT rows are added for basic mathematical formulas based on Row Codes.
- An Account Modifier is added to the Beginning Cash accounts to override the CUR or YTD settings in the Column Layout.
- A combination of non-printing (NP) rows and CAL formulas place data in specific columns.
- A check total is added to verify the report is in balance with the general ledger cash accounts.
- The currency symbol displays by default on the first row of the report.
- A combination of bold and color fonts are used for emphasis.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.
- A combination of non-printing (NP) and calculation columns are used to report year to date change.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Catalog Headers include the company name, report name and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.
- Calculation Priority is set to calculate columns first, so calculations from the Row Format are the last to be performed.

Fabrikam Works, Inc.
Statement of Cash Flow
For the Four Months Ending April 30, 2005

	April	Year to Date
Net Income from Operations	$98,107	$231,574
Add Back Non-Cash Expenses:		
Depreciation & Amortization	5,310	20,876
Net Cash Flow from Operations	103,417	252,450
Sources (Uses) of Cash:		
Accounts Receivable	(8,495)	(32,582)
Inventory	(84,135)	(167,799)
Prepaid Expenses	88	356
Other Assets	(9,968)	(39,814)
Accounts Payable	(12,538)	(31,206)
Accrued Liabilities	538	2,864
Other Liabilities	(2,374)	(7,375)
Total Sources (Uses) of Cash	(116,885)	(275,556)
Net Cash Flow from Operating Activities	(13,468)	(23,106)
Net Increase (Decrease) in Cash	(13,468)	(23,106)
Cash at Beginning of Period	500,369	510,006
Cash and Equivalents at End of Period	486,900	486,900

FASB style Statement of Cash Flow

Use the following building blocks to generate this FASB (Financial Accounting Standards Board) style Statement of Cash Flow:

- **CashFlow_FASB** Catalog ID
- **CashFlow** Row Format
- **CashFlow** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format follows the design of the Basic Statement of Cash Flow.
- Rows requiring additional detail for FASB reporting, are detailed in an external worksheet.
- A combined link in the Row Format pulls data from both the general ledger and the related external spreadsheet.
- Worksheet data is placed in specific general ledger type columns referenced in the combined link.
- The Row Format uses the /RPO function to count down rows of the spreadsheet based on the reporting period.
- An additional check row is added to verify detailed data from the spreadsheet ties with the related general ledger accounts.
- The Column Layout follows the design of the Basic Statement of Cash Flow.
- Catalog Headers include the company name, report name and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.
- Calculation Priority is set to calculate columns first, so calculations from the Row Format overwrite the column calculated amounts.

Fabrikam Works, Inc.
Statement of Cash Flow
As of April 30, 2005

	April	Year to Date
Net Income from Operations	$98,107	$231,574
Add Back Non-Cash Expenses:		
Depreciation & Amortization	5,310	20,876
Net Cash Flow from Operations	103,417	252,450
Sources (Uses) of Cash:		
Accounts Receivable	(8,495)	(32,582)
Inventory	(84,135)	(167,799)
Prepaid Expenses	88	356
Other Assets	(9,968)	(39,814)
Accounts Payable	(12,538)	(31,206)
Accrued Liabilities	538	2,864
Other Liabilities	(1,030)	(2,050)
Total Sources (Uses) of Cash	(115,541)	(270,231)
Net Cash Flow from Operating Activities	(12,124)	(17,781)
CASH FLOW FROM INVESTING ACTIVITIES:		
Additions of Property & Equipment	(10,000)	(10,000)
	(10,000)	(10,000)
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Notes Payable	10,000	10,000
Repayments of Notes Payable	(1,344)	(5,325)
	8,656	4,675
Net Increase (Decrease) in Cash	(13,468)	(23,106)
Cash at Beginning of Period	500,369	510,006
Cash and Equivalents at End of Period	486,900	486,900

Projected Statement of Cash Flow

Use the following building blocks to generate this Statement of Cash Flow with a full year projection:

- **CashFlow_Proj** Catalog ID
- **CashFlow_01Prjct** through **CashFlow_FullYr** Row Formats
- **CashFlow_Budget** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format follows the design of the Basic Statement of Cash Flow for the core portion of the report.
- Additional rows are added for projected cash for the remainder of the year.
- A total of twelve Row Formats are created, each with the specific periods remaining for the projected cash section of the report.
- Each period in the Row Format uses a CAL formula with the specific placement method of pulling data from the related period in the Column Layout.
- The Full Year Projected Cash Flow row adds the actual year to date change in cash to the monthly projected cash flow amounts.
- The Column Layout uses a combination of non-printing (NP) and calculation columns to report actual year to date change.
- The Fiscal Year and Period Code in the Actual general ledger type columns use the BASE concept to display results determined by the Report Date.
- Non-printing columns based on budget data are hard coded to periods 2 through 12.
- Catalog Headers include the company name, report name and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.
- Calculation Priority is set to calculate columns first, so calculations from the Row Format overwrite the column calculated amounts.
- Effective Dates are selected with the Row Format, allowing for each of the twelve rows to be related to its specific reporting period.

Fabrikam Works, Inc.
Statment of Cash Flow
For the Four Months Ending April 30, 2005

Net Income from Operations	$231,574
Add Back Non-Cash Expenses:	
Depreciation & Amortization	20,876
Net Cash Flow from Operations	252,450
Sources (Uses) of Cash:	
Accounts Receivable	(32,582)
Inventory	(167,799)
Prepaid Expenses	356
Other Assets	(39,814)
Accounts Payable	(31,206)
Accrued Liabilities	2,864
Other Liabilities	(7,375)
Total Sources (Uses) of Cash	(275,556)
Net Cash Flow from Operating Activities	(23,106)
Net Increase (Decrease) in Cash	(23,106)
Cash at Beginning of Period	510,006
Cash and Equivalents at End of Period	486,900
May Projected Net Cash	9,489
June Projected Net Cash	10,653
July Projected Net Cash	9,185
August Projected Net Cash	9,437
September Projected Net Cash	9,209
October Projected Net Cash	9,283
November Projected Net Cash	9,104
December Projected Net Cash	9,991
Full Year Projected Cash Flow	563,252

Fabrikam Works, Inc.
Statment of Cash Flow
For the Ten Months Ending October 31, 2005

Net Income from Operations	$882,684
Add Back Non-Cash Expenses:	
Depreciation & Amortization	56,115
Net Cash Flow from Operations	938,798
Sources (Uses) of Cash:	
Accounts Receivable	(88,983)
Inventory	(730,173)
Prepaid Expenses	937
Other Assets	(101,954)
Accounts Payable	(114,418)
Accrued Liabilities	6,432
Other Liabilities	(23,131)
Total Sources (Uses) of Cash	(1,051,289)
Net Cash Flow from Operating Activities	(112,491)
Net Increase (Decrease) in Cash	(112,491)
Cash at Beginning of Period	510,006
Cash and Equivalents at End of Period	397,515
November Projected Net Cash	9,104
December Projected Net Cash	9,991
Full Year Projected Cash Flow	416,611

Consolidations and Allocations

Chapter 4

Creating financial statements across multiple companies is a simple process in FRx. Even when the companies being consolidated don't share the same chart of accounts or account structure. Using a Reporting Tree allows for access to multiple companies in the general ledger, as well as company data contained within external spreadsheets.

FRx can also be used to pull financial data that will be used as the source for allocations. These reports can be "soft" allocations, which are not posted back to the general ledger, or a report can be created that is used as the basis for a journal entry.

This guide contains several examples of consolidation report design, as well as an allocation journal entry.

Allocation Journal Entry

Use the following building blocks to generate this allocation journal entry:

- **Allocation_JE** Catalog ID
- **Allocation_JE** Row Format
- **CUR_JE** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format uses full account codes to pull specific accounts to be allocated.
- TOT and CAL rows are added for basic and complex mathematical formulas based on Row Codes.
- A Book Code Modifier in combination with a full account code, is added to pull head count by location into the row.
- CAL rows are used to place data into specific columns.
- Data display is restricted to specific columns in column G of the Row Format.
- The currency symbol displays by default on the first row of the report.
- BXB and BXC codes with a dashed line type are added to create a box around descriptive text.
- Bold Fonts are used for emphasis.
- Custom Fonts are used to display items in blue text.
- The Column Layout contains the required Description column, as well as current general ledger column based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- A calculated column is used for placement purposes only to credit the debit and credit effect for the completed display.
- Catalog Headers include report name and description and report date.

GENERAL JOURNAL ENTRY
CORPORATE OVERHEAD ALLOCATION
01/31/05

Corporate Overhead to be Allocated

Officer's Compensation	$30,074.00
Depreciation Expense	5,155.00
Supplies Expense	700.00
Maintenance Expense	1,237.00
Advertising Expense	10,213.00
Commissions Expense	17,284.00
Total Allocation	**64,663.00**

Denver Headcount	296.00
San Francisco Headcount	104.00
Total Headcount	400.00

Denver Allocation	**47,850.62**
San Francisco Allocation	**16,812.38**
Total Allocation	**64,663.00**

------------------------------- **CORPORATE JOURNAL ENTRY** -------------------------------

5050-0000-000 Officer's Compensation		30,074.00
5100-0000-000 Depreciation Expense		5,155.00
5225-0000-000 Supplies Expense		700.00
5240-0000-000 Maintenance Expense		1,237.00
5350-0000-000 Advertising Expense		10,213.00
5400-0000-000 Commissions Expense		17,284.00
1651-0000-000 Due To/From Denver	47,850.62	
1652-0000-000 Due To/From San Francisco	16,812.38	
	64,663.00	64,663.00

J.E. #
To Record Corporate Overhead Transfer to Denver & San Francisco

------------------------------- **DENVER JOURNAL ENTRY** -------------------------------

7500-1000-000 Corporate Overhead Expense Transfer	47,850.62	
1650-1000-000 Due To/From Corporate		47,850.62

J.E. #
To Record Denver Corporate Overhead Transfer From Corporate

------------------------------- **SAN FRANCISCO JOURNAL ENTRY** -------------------------------

7500-2000-000 Corporate Overhead Expense Transfer	16,812.38	
1650-2000-000 Due To/From Corporate		16,812.38

J.E. #
To Record San Francisco Corporate Overhead Transfer From Corporate

Consolidated Balance Sheet

Use the following building blocks to generate this consolidated (FW & FWC) Balance Sheet:

- **Consol_BS** Catalog ID
- **BalSheet** Row Format
- **YTD** Column Layout
- **Consol** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Balance Sheet.
- The Column Layout contains the required Description column and a year to date general ledger column based on Actual amounts.
- A FILL column type is added to offset descriptions in the Row Format using the LFT (title on left of page) code.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- A Reporting Tree is added to provide summarized information on each company within the consolidation.
- Catalog Headers include the company name, report name, reporting unit name and date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
BALANCE SHEET
Consolidated
June 30, 2005

ASSETS

Cash - Checking	$375,351
Money Market Accounts	163,184
Total Cash	**538,534**
Net Trade A/R	440,268
Due from FWC	11,777
Inventories	2,187,309
Prepaid Other	3,431
Total Other Assets	**2,642,786**
Total Current Assets	**3,181,321**
Investment in FWC	515,675
Furniture & Fixtures	302,100
Less Accumulated Depreciation	(185,408)
Net Fixed Assets	**116,692**
Total Assets	**$3,813,688**

LIABILITIES AND EQUITY

Accounts Payable	$114,677
Due to FW	11,777
Other Accrued Liabilities	326,708
Total Current Liabilities	**453,162**
Notes Payable	212,436
Leases Payable	5,650
Total Long Term Liabilities	**218,085**
Total Liabilities	**671,248**
Retained Earnings	1,820,039
Common Stock	106,000
Add'l Paid-In Capital	721,148
Treasury Stock	(4,000)
Year to Date Income	499,254
Total Equity	**3,142,440**
Total Liabilities and Equity	**$3,813,688**

Fabrikam Works, Inc.
BALANCE SHEET
Fabrikam Works USA
June 30, 2005

ASSETS

Cash - Checking	$328,911
Money Market Accounts	129,423
Total Cash	**458,334**
Net Trade A/R	250,263
Due from FWC	11,777
Inventories	1,829,635
Prepaid Other	1,937
Total Other Assets	**2,093,613**
Total Current Assets	**2,551,947**
Investment in FWC	515,675
Furniture & Fixtures	160,300
Less Accumulated Depreciation	(107,658)
Net Fixed Assets	**52,642**
Total Assets	**$3,120,264**

LIABILITIES AND EQUITY

Accounts Payable	$39,844
Other Accrued Liabilities	325,804
Total Current Liabilities	**365,648**
Notes Payable	124,985
Leases Payable	2,866
Total Long Term Liabilities	**127,851**
Total Liabilities	**493,499**
Retained Earnings	1,606,839
Common Stock	61,000
Add'l Paid-In Capital	519,269
Year to Date Income	439,658
Total Equity	**2,626,765**
Total Liabilities and Equity	**$3,120,264**

Fabrikam Works Canada, Inc.
BALANCE SHEET
Fabrikam Works Canada
June 30, 2005

ASSETS

Cash - Checking	$46,440
Money Market Accounts	33,761
Total Cash	**80,200**
Net Trade A/R	190,005
Inventories	357,675
Prepaid Other	1,494
Total Other Assets	**549,174**
Total Current Assets	**629,374**
Furniture & Fixtures	141,800
Less Accumulated Depreciation	(77,750)
Net Fixed Assets	**64,050**
Total Assets	**$693,424**

LIABILITIES AND EQUITY

Accounts Payable	$74,833
Due to FW	11,777
Other Accrued Liabilities	904
Total Current Liabilities	**87,514**
Notes Payable	87,451
Leases Payable	2,784
Total Long Term Liabilities	**90,234**
Total Liabilities	**177,749**
Retained Earnings	213,200
Common Stock	45,000
Add'l Paid-In Capital	201,879
Treasury Stock	(4,000)
Year to Date Income	59,596
Total Equity	**515,675**
Total Liabilities and Equity	**$693,424**

Consolidating Balance Sheet with Eliminations

Use the following building blocks to generate this consolidating (FW & FWC), Balance Sheet with eliminating entries:

- **Consol_Elim** Catalog ID
- **BalSheet** Row Format
- **Consol_FW_FWC_EL** Column Layout
- **Consol** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Balance Sheet.

- The Column Layout contains the required Description column and a year to date general ledger column, based on Actual amounts, for each of the reporting companies.

- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.

- A combination of non-printing columns with an account filter and calculation column are used to filter elimination data for each company.

- A calculation column provides the consolidated company results.

- Columns are related to their respective Reporting Unit of the Reporting Tree.

- A Reporting Tree is added to provide summarized information on each company within the consolidation.

- Catalog Headers include the company name, report name, reporting unit name and date.

- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Consolidating Balance Sheet w/ Eliminations
For the Four Months Ending April 30, 2005

	USA	Canada	Eliminations	Consolidated
ASSETS				
Cash - Checking	$357,477	$43,852		$401,330
Money Market Accounts	129,423	33,555		162,978
Total Cash	**486,900**	**77,407**		564,307
Net Trade A/R	233,907	178,603		412,510
Due from FWC	10,139		10,139	
Inventories	1,649,803	342,786		1,992,589
Prepaid Other	2,123	1,618		3,741
Total Other Assets	**1,895,972**	**523,007**	**10,139**	2,408,839
Total Current Assets	**2,382,872**	**600,414**	**10,139**	2,973,147
Investment in FWC	495,893		495,893	
Furniture & Fixtures	160,300	141,800		302,100
Less Accumulated Depreciation	(96,396)	(70,184)		(166,580)
Net Fixed Assets	**63,904**	**71,616**		135,520
Total Assets	**$2,942,669**	**$672,030**	**$506,032**	$3,108,666
LIABILITIES AND EQUITY				
Accounts Payable	$66,437	$72,070		$138,507
Due to FW		10,139	10,139	
Other Accrued Liabilities	324,664	1,320		325,984
Total Current Liabilities	**391,101**	**83,528**	**10,139**	464,490
Notes Payable	127,836	89,274		217,110
Leases Payable	5,050	3,334		8,384
Total Long Term Liabilities	**132,886**	**92,608**		225,494
Total Liabilities	**523,987**	**176,136**	**10,139**	689,985
Retained Earnings	1,606,839	213,200	213,200	1,606,839
Common Stock	61,000	45,000	45,000	61,000
Add'l Paid-In Capital	519,269	201,879	201,879	519,269
Treasury Stock		(4,000)	(4,000)	
Year to Date Income	231,574	39,814	39,814	231,574
Total Equity	**2,418,682**	**495,893**	**495,893**	2,418,682
Total Liabilities and Equity	**$2,942,669**	**$672,030**	**$506,032**	$3,108,666

Consolidating Financial Highlights

Use the following building blocks to generate this consolidating (FW & FWC), financial highlights report:

- **Consol_Financial** Catalog ID
- **Consol_Highlight** Row Format
- **3Cur_YTD_Bud_LYr** Column Layout
- **FabrikamConsol** Reporting Tree

This report contains the following design functions:

- The Row Format contains accounts highlighting the financial results.
- Liability and income accounts use the normal balance setting of C for proper balance presentation.
- TOT rows that relate to income accounts use the normal balance setting of C for proper variance presentation.
- The LNE code adds lines to the row design.
- The @UNIT code adds the Reporting Unit description to the completed report.
- Data display is restricted to specific columns in column G of the Row Format.
- A combination of bold and custom fonts are used for emphasis.
- The Column Layout contains the required Description column, as well as several current and year to date general ledger columns based on Actual amounts. Year to date Budget and prior year results are also included.
- The Fiscal Year and Period Code in the Column Layout use the BASE, BASE-# and 1 TO BASE concepts to display results determined by the Report Date.
- XCR is used to present favorable/unfavorable budget and prior year variances according to income vs. expense accounts.
- A Special Format Mask is added to display results as a percentage.
- A consolidated Reporting Tree is added to allow reporting on specific locations within FW and FWC companies.
- Page breaks are defined in the Reporting Tree to print multiple reporting units on a single page.
- Catalog Headers include the company name, reporting date range and rounding information.
- Rounding is set to whole thousands within the Catalog.

Fabrikam Works, Inc.
For the Three Months Ending March 31, 2005
(Dollars in Thousands)

| | Monthly Activity | | | Year To Date | | | | |
| | | | | Current Year | | | Last Year | |
	January	February	March	Actual	Budget	Variance	Actual	% Change
Consolidated Fabrikam Works, Inc.								
Cash	3	(4)	(23)	(24)			462	105.14%
Payables	(8)	(7)	(27)	(42)			500	(108.39%)
Net Sales	860	882	2,991	4,733	1,614	3,119	3,653	29.55%
Cost of Goods Sold	533	544	2,103	3,180	1,005	(2,175)	2,531	(25.64%)
Gross Profit	328	338	887	1,552	608	944	1,122	38.39%
Operating Expenses	298	307	660	1,264	572	(693)	756	(67.23%)
Provision for Taxes	10	10	22	43	9	(34)	85	49.50%
Other Income (Expenses)	7	8	8	23	(4)	28	8	188.61%
Net Income	**27**	**28**	**213**	**268**	**23**	**245**	**289**	**(7.09%)**
Fabrikam Works USA								
Cash	2	2	(26)	(23)			396	105.73%
Payables	(8)	1	(28)	(35)			323	(110.94%)
Net Sales	506	519	2,202	3,227	787	2,440	2,825	14.24%
Cost of Goods Sold	312	318	1,612	2,242	490	(1,752)	2,015	(11.28%)
Gross Profit	194	200	590	984	297	688	809	21.61%
Operating Expenses	177	184	392	753	278	(475)	464	(62.46%)
Provision for Taxes	7	7	14	28	5	(24)	80	64.59%
Other Income (Expenses)	8	9	9	26	(2)	28	10	154.43%
Net Income	**18**	**18**	**192**	**229**	**12**	**217**	**276**	**(17.16%)**
Corporate USA								
Cash							46	100.00%
Payables	(1)	(1)	(3)	(5)			146	(103.63%)
Operating Expenses	30	30	62	122	36	(87)	76	(60.69%)
Provision for Taxes	7	7	14	28	5	(24)	80	64.59%
Other Income (Expenses)	8	9	9	26	(2)	28	10	154.43%
Net Income	**(29)**	**(29)**	**(67)**	**(125)**	**(42)**	**(83)**	**(146)**	**(14.44%)**
Denver								
Cash	1	1	(28)	(26)			312	108.26%
Payables	2	1	(27)	(24)			130	(118.21%)
Net Sales	270	274	1,710	2,254	404	1,850	2,248	0.25%
Cost of Goods Sold	161	164	1,294	1,619	253	(1,366)	1,657	2.35%
Gross Profit	109	110	416	635	151	484	591	7.53%
Operating Expenses	82	93	198	373	136	(237)	211	(77.35%)
Net Income	**27**	**18**	**218**	**262**	**15**	**247**	**380**	**(31.12%)**
San Francisco								
Cash	1	1	2	3			38	91.86%
Payables	(9)	1	1	(6)			47	(113.50%)
Net Sales	236	245	492	973	383	590	576	68.82%
Cost of Goods Sold	151	154	318	624	238	(386)	358	(74.41%)
Gross Profit	85	90	174	349	145	204	219	59.67%
Operating Expenses	64	61	132	257	106	(152)	177	(45.51%)
Net Income	**21**	**29**	**42**	**92**	**39**	**52**	**42**	**119.82%**

Fabrikam Works Canada, Inc.
For the Three Months Ending March 31, 2005
(Dollars in Thousands)

| | Monthly Activity | | | Year To Date | | | | |
| | | | | | Current Year | | Last Year | |
	January	February	March	Actual	Budget	Variance	Actual	% Change
Fabrikam Works Canada								
Cash	2	(6)	3	(1)			66	101.57%
Payables	1	(8)	1	(7)			177	(103.73%)
Net Sales	355	363	788	1,506	827	679	828	81.78%
Cost of Goods Sold	221	226	491	938	515	(423)	516	(81.72%)
Gross Profit	134	137	297	568	312	256	312	81.87%
Operating Expenses	121	123	267	511	294	(217)	293	(74.80%)
Provision for Taxes	3	3	8	15	5	(10)	5	(196.31%)
Other Income (Expenses)	(1)	(1)	(1)	(2)	(2)		(2)	18.37%
Net Income	**9**	**10**	**21**	**40**	**11**	**29**	**13**	**209.02%**
Corporate Canada								
Cash							32	98.68%
Payables	(1)	(1)	(2)	(4)			102	(103.72%)
Operating Expenses	13	13	27	52	38	(13)	38	(37.47%)
Provision for Taxes	3	3	8	15	5	(10)	5	(196.31%)
Other Income (Expenses)	(1)	(1)	(1)	(2)	(2)		(2)	18.37%
Net Income	**(16)**	**(17)**	**(36)**	**(69)**	**(45)**	**(24)**	**(44)**	**54.12%**
Vancouver								
Cash	1	(6)	2	(4)			16	123.76%
Payables	1	(8)	2	(5)			41	(112.06%)
Net Sales	182	186	404	773	424	348	425	81.72%
Cost of Goods Sold	114	116	253	483	265	(218)	266	(81.72%)
Gross Profit	68	70	152	290	159	131	159	81.72%
Operating Expenses	61	63	136	260	144	(116)	144	(81.19%)
Net Income	**7**	**7**	**15**	**29**	**15**	**14**	**16**	**86.56%**
Toronto								
Cash	1	1	1	2			18	86.71%
Payables		1	1	2			34	(93.69%)
Net Sales	173	177	384	733	402	331	403	81.84%
Cost of Goods Sold	107	110	238	455	250	(205)	250	(81.72%)
Gross Profit	65	67	146	278	153	126	153	82.02%
Operating Expenses	47	48	104	200	112	(88)	111	(79.13%)
Net Income	**18**	**19**	**41**	**79**	**41**	**38**	**42**	**89.76%**

Consolidated Income Statement

Use the following building blocks to generate this consolidated (FW & FWC) Income Statement:

- **Consol_IS** Catalog ID
- **IncStmt_Dtl** Row Format
- **Curr_YTD_Acgt_Bud** Column Layout
- **Consol** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.

- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual and Budget amounts.

- Calculated columns with XCR display the favorable/(unfavorable) variance from budget for current and year to date results.

- TOT rows that relate to income accounts use the normal balance setting of C for proper variance presentation.

- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.

- A Column Header based on the @Month code dynamically displays the reporting period.

- A Reporting Tree is added to allow reporting on the FW and FWC companies separately and consolidated.

- Catalog Headers include the company name, report name, reporting unit description and reporting date range.

- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Income Statement
Consolidated
For the Nine Months Ending September 30, 2005

	September			YTD		
	Actual	Budget	Variance	Actual	Budget	Variance
Revenue						
Sales	$1,804,403	$852,441	$951,962	$13,471,140	$7,296,632	$6,174,509
Sales Returns	13,940	15,051	1,111	145,530	128,823	(16,707)
Sales Discounts	65,675	50,166	(15,509)	536,497	429,377	(107,120)
Net Sales	1,724,789	787,225	937,564	12,789,113	6,738,431	6,050,681
Cost of Goods Sold	1,213,996	490,445	(723,551)	8,853,992	4,197,811	(4,656,181)
Gross Margin	510,793	296,780	214,013	3,935,121	2,540,621	1,394,500
Operating Expenses						
Salaries and Wages	227,081	167,691	(59,390)	1,863,005	1,436,536	(426,468)
Depreciation Expense	10,311	7,111	(3,201)	84,853	71,798	(13,055)
Office Expense	9,306	7,350	(1,956)	76,193	62,959	(13,234)
Supplies Expense	36,839	7,891	(28,948)	201,305	61,158	(140,147)
Maintenance Expense	2,690	1,755	(935)	22,182	15,075	(7,107)
Rent Expense	22,828	18,734	(4,094)	187,345	160,353	(26,991)
Travel Expense	16,516	15,874	(642)	136,262	135,873	(389)
Advertising Expense	15,013	14,509	(503)	149,657	124,201	(25,456)
Commission Expense	39,687	35,948	(3,739)	326,502	307,685	(18,817)
Total Operating Expenses	380,270	276,862	(103,408)	3,047,303	2,375,639	(671,664)
Income From Operations	130,523	19,917	110,605	887,818	164,981	722,837
Interest Income(Expense)	(1,810)	(1,621)	(189)	(14,887)	(13,965)	(922)
Income Before Income Taxes	128,713	18,296	110,416	872,931	151,016	721,915
Income Tax Expense	12,543	6,062	(6,481)	101,681	51,438	(50,243)
Net Income	$116,170	$12,235	$103,935	$771,250	$99,579	$671,671

Fabrikam Works, Inc.
Income Statement
Fabrikam Works USA
For the Nine Months Ending September 30, 2005

	September			YTD		
	Actual	Budget	Variance	Actual	Budget	Variance
Revenue						
Sales	$1,371,898	$426,877	$945,021	$9,763,862	$3,616,179	$6,147,683
Sales Returns	6,303	7,537	1,233	80,083	63,839	(16,244)
Sales Discounts	40,221	25,122	(15,099)	318,347	212,790	(105,558)
Net Sales	**1,325,373**	**394,218**	**931,156**	**9,365,431**	**3,339,550**	**6,025,881**
Cost of Goods Sold	966,066	245,600	(720,466)	6,728,581	2,080,295	(4,648,287)
Gross Margin	**359,307**	**148,618**	**210,690**	**2,636,850**	**1,259,255**	**1,377,594**
Operating Expenses						
Salaries and Wages	144,518	81,488	(63,030)	1,154,553	691,023	(463,530)
Depreciation Expense	6,238	2,161	(4,077)	49,690	28,991	(20,698)
Office Expense	5,553	3,413	(2,141)	44,031	28,906	(15,125)
Supplies Expense	36,150	6,928	(29,222)	195,401	52,834	(142,567)
Maintenance Expense	1,478	562	(916)	11,794	4,761	(7,033)
Rent Expense	13,323	9,381	(3,942)	105,880	79,463	(26,416)
Travel Expense	8,463	7,948	(515)	67,240	67,325	85
Advertising Expense	7,735	7,183	(552)	87,283	60,842	(26,441)
Commission Expense	21,448	18,002	(3,446)	170,181	152,480	(17,702)
Total Operating Expenses	**244,906**	**137,066**	**(107,840)**	**1,886,052**	**1,166,625**	**(719,427)**
Income From Operations	**114,401**	**11,552**	**102,849**	**750,797**	**92,630**	**658,167**
Interest Income(Expense)	(1,185)	(618)	(567)	(9,467)	(5,288)	(4,179)
Income Before Income Taxes	**113,216**	**10,934**	**102,282**	**741,331**	**87,343**	**653,988**
Income Tax Expense	8,605	3,886	(4,719)	68,244	32,623	(35,621)
Net Income	**$104,611**	**$7,048**	**$97,564**	**$673,087**	**$54,720**	**$618,367**

Fabrikam Works Canada, Inc.
Income Statement
Fabrikam Works Canada
For the Nine Months Ending September 30, 2005

	September			YTD		
	Actual	Budget	Variance	Actual	Budget	Variance
Revenue						
Sales	$432,505	$425,565	$6,940	$3,707,279	$3,680,453	$26,826
Sales Returns	7,636	7,514	(122)	65,447	64,984	(463)
Sales Discounts	25,463	25,044	(410)	218,150	216,588	(1,562)
Net Sales	399,415	393,007	6,408	3,423,682	3,398,881	24,800
Cost of Goods Sold	247,930	244,845	(3,085)	2,125,410	2,117,516	(7,894)
Gross Margin	151,486	148,162	3,323	1,298,271	1,281,365	16,906
Operating Expenses						
Salaries and Wages	82,563	86,202	3,640	708,451	745,513	37,062
Depreciation Expense	4,073	4,950	876	35,163	42,806	7,643
Office Expense	3,752	3,938	185	32,162	34,054	1,891
Supplies Expense	689	963	274	5,904	8,325	2,420
Maintenance Expense	1,212	1,193	(19)	10,388	10,314	(73)
Rent Expense	9,505	9,353	(152)	81,465	80,890	(575)
Travel Expense	8,053	7,926	(127)	69,022	68,548	(474)
Advertising Expense	7,278	7,326	48	62,375	63,359	985
Commission Expense	18,239	17,946	(293)	156,320	155,206	(1,115)
Total Operating Expenses	135,364	139,796	4,433	1,161,251	1,209,014	47,764
Income From Operations	16,122	8,366	7,756	137,021	72,351	64,670
Interest Income(Expense)	(625)	(1,003)	378	(5,420)	(8,677)	3,257
Income Before Income Taxes	15,496	7,363	8,134	131,601	63,674	67,927
Income Tax Expense	3,938	2,176	(1,762)	33,437	18,815	(14,622)
Net Income	$11,559	$5,187	$6,372	$98,163	$44,859	$53,304

Consolidating Income Statement

Use the following building blocks to generate this consolidating (FW & FWC), side by side Income Statement:

- **Consol_IS_SbyS** Catalog ID
- **IncStmt_Dtl** Row Format
- **Consol_FW_FWC** Column Layout
- **Consol** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.
- A combination of bold and custom fonts are used for emphasis.
- The Column Layout contains the required Description column and a year to date general ledger column, based on Actual amounts, for each of the reporting companies.
- A calculation column provides the consolidated company results.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Columns are related to their respective Reporting Unit of the Reporting Tree.
- A Reporting Tree is added to provide summarized information on each company within the consolidation.
- Catalog Headers include the company name, report name and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Consolidating Income Statement
For the Two Months Ending February 28, 2005

	USA	Canada	Consolidated
Revenue			
Sales	$1,103,330	$777,140	$1,880,470
Sales Returns	14,667	13,713	28,380
Sales Discounts	64,439	45,708	110,147
Net Sales	1,024,224	717,719	1,741,943
Cost of Goods Sold	629,990	445,408	1,075,398
Gross Margin	394,234	272,311	666,545
Operating Expenses			
Salaries and Wages	237,317	149,106	386,423
Depreciation Expense	10,310	7,568	17,878
Office Expense	8,975	6,740	15,715
Supplies Expense	14,754	1,237	15,991
Maintenance Expense	2,467	2,176	4,643
Rent Expense	21,773	17,071	38,844
Travel Expense	13,812	14,466	28,278
Advertising Expense	16,514	13,069	29,583
Commission Expense	34,786	32,754	67,540
Total Operating Expenses	360,708	244,187	604,895
Income From Operations	33,526	28,124	61,650
Interest Income(Expense)	(1,988)	(1,183)	(3,171)
Income Before Income Taxes	31,538	26,941	58,479
Income Tax Expense	13,922	6,761	20,683
Net Income	$17,616	$20,180	$37,796

Currency Translation

Chapter 5

When using the optional currency translation module and its related DAX (Dynamic Automatic Currency Translation System) rate tables you can create translated reports with minimal effort.

This guide contains several examples of reports using currency translation in FRx.

Translated Balance Sheet

Use the following building blocks to generate this translated Balance Sheet:

- **CurrTrans_BS** Catalog ID
- **BalSheet_Trans** Row Format
- **Currency_Tran_BS** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format follows the design of the Basic Balance Sheet.
- Rows are assigned a currency conversion type and if required, a related rate ID.
- The Cumulative Translation Adjustment row is populated by the rounding adjustment function comparing the translated Total Assets to the translated Total Liabilities and Equity rows.
- The Column Layout contains the required Description column and a year to date general ledger column based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Currency display contains the proper ISO (International Organization for Standardization) code for the currency desired.
- Activate DAX Currency Translation is selected in the Column Layout.
- The spot rate source and historic rate source are specified on the Currency Translation tab in the Catalog.
- Conversation rates are entered in the USD to CAD rate maintenance tables.
- Catalog Headers include the company name, report name and reporting date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
TRANSLATED (CAD) BALANCE SHEET
As of January 31, 2005

ASSETS

Cash - Checking	$505,160
Money Market Accounts	170,968
Total Cash	**676,128**
Net Trade A/R	279,159
Due from FWC	10,377
Inventories	1,953,088
Prepaid Other	3,152
Total Other Assets	**2,245,776**
Total Current Assets	**2,921,904**
Investment in FWC	614,220
Leasehold Improvements	92,025
Furniture & Fixtures	71,479
Office Equipment	50,710
Accum. Depr. - Lease Imprvmnts	(51,822)
Accum. Depr. - OF&F	(23,738)
Accum. Depr. - Office Equip	(27,067)
Net Fixed Assets	**111,588**
Total Assets	**$3,647,711**

LIABILITIES AND EQUITY

Accounts Payable	$118,356
Other Accrued Liabilities	426,437
Total Current Liabilities	**544,794**
Notes Payable	174,146
Leases Payable	9,379
Total Long Term Liabilities	**183,525**
Total Liabilities	**728,319**
Cumulative Translation Adjustment	242,277
Retained Earnings	2,000,706
Add'l Paid-In Capital	652,535
Year to Date Income	23,874
Total Equity	**2,919,392**
Total Liabilities and Equity	**$3,647,711**

USD to EUR Translated Balance Sheet

Use the following building blocks to generate this US dollars to Euro Balance Sheet:

- **CurrTrans_BS_EU** Catalog ID
- **BalSheet_Trans** Row Format
- **CurrTran_USD_EUR** Column Layout
- A Reporting Tree is not used in the report

This report contains the following design functions:

- The Row Format follows the design of the Basic Balance Sheet.
- Rows are assigned a currency conversion type and if required, a related rate ID.
- The Cumulative Translation Adjustment row is populated by the rounding adjustment function comparing the translated Total Assets to the translated Total Liabilities and Equity rows.
- The Column Layout contains the required Description column and a year to date general ledger column based on Actual amounts for each country being reported.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- The TCURX column will display the currency translation rates for the related currency display.
- Currency display contains the proper ISO (International Organization for Standardization) code for the currency desired.
- Activate DAX Currency Translation is selected in the Column Layout.
- The spot rate source and historic rate source are specified on the Currency Translation tab in the Catalog.
- Conversation rates are entered in the USD to EUR rate maintenance tables.
- Catalog Headers include the company name, report name and reporting date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Translated Balance Sheet
January 31, 2005

	USD	Exchange Rate	EUR
ASSETS			
Cash - Checking	$382,407	0.87450	€334.415
Money Market Accounts	129,423	0.87450	113.180
Total Cash	**511,830**		**447.595**
Net Trade A/R	211,324	0.87450	184.803
Due from FWC	7,856	0.87450	6.870
Inventories	1,478,492	0.87450	1.292.941
Prepaid Other	2,386	0.87450	2.087
Total Other Assets	**1,700,058**		**1.486.700**
Total Current Assets	**2,211,888**		**1.934.296**
Investment in FWC	464,966	0.87450	406.613
Leasehold Improvements	69,600	0.86540	61.004
Furniture & Fixtures	53,000	0.86540	46.455
Office Equipment	37,700	0.86540	33.044
Accum. Depr. - Lease Imprvmnts	(40,800)	0.86540	(35.446)
Accum. Depr. - OF&F	(18,570)	0.86540	(16.108)
Accum. Depr. - Office Equip	(21,305)	0.86540	(18.508)
Net Fixed Assets	**79,625**		**70.441**
Total Assets	**$2,756,479**		**€2.411.350**
LIABILITIES AND EQUITY			
Accounts Payable	$89,596	0.87450	€78.352
Other Accrued Liabilities	322,814	0.87450	282.301
Total Current Liabilities	**412,410**		**360.653**
Notes Payable	131,829	0.87450	115.284
Leases Payable	7,100	0.87450	6.209
Total Long Term Liabilities	**138,929**		**121.493**
Total Liabilities	**551,339**		**482.146**
Cumulative Translation Adjustme			65.865
Retained Earnings	1,606,839	0.87650	1.397.239
Capital Stock	61,000		
Add'l Paid-In Capital	519,269	0.86540	454.757
Year to Date Income	18,032	0.62901	11.342
Total Equity	**2,205,140**		**1.929.204**
Total Liabilities and Equity	**$2,756,479**		**€2.411.350**

Translated Consolidating Balance Sheet

Use the following building blocks to generate this translated consolidating (FW & FWC) Balance Sheet:

- **CurrTrans_BSCons** Catalog ID
- **Balsheet_Trans** Row Format
- **CurrTran_Cons_BS** Column Layout
- **Consol** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Balance Sheet.
- Rows are assigned a currency conversion type and if required, a related rate ID.
- The Cumulative Translation Adjustment row is populated by the rounding adjustment function comparing the translated Total Assets to the translated Total Liabilities and Equity rows.
- The Column Layout contains the required Description column and year to date general ledger columns based on Actual amounts.
- A calculation column provides the consolidated company results.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Columns are related to their respective Reporting Unit of the Reporting Tree.
- Currency display contains the proper ISO (International Organization for Standardization) code for the currency desired.
- Activate DAX Currency Translation is selected in the Column Layout.
- A Reporting Tree is added to provide summarized information on each company within the consolidation.
- The spot rate source and historic rate source are specified on the Currency Translation tab in the Catalog.
- Conversation rates are entered in the USD to CAD rate maintenance tables.
- Catalog Headers include the company name, report name and reporting date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
TRANSLATED BALANCE SHEET
As of January 31, 2005

	Canada	USA	Consolidated
ASSETS			
Cash - Checking	$46,798	$505,160	$551,958
Money Market Accounts	33,232	170,968	204,200
Total Cash	**80,030**	**676,128**	**756,158**
Net Trade A/R	160,933	279,159	440,092
Due from FWC		10,377	10,377
Inventories	321,490	1,953,088	2,274,577
Prepaid Other	1,816	3,152	4,968
Total Other Assets	**484,239**	**2,245,776**	**2,730,015**
Total Current Assets	**564,269**	**2,921,904**	**3,486,172**
Investment in FWC		614,220	614,220
Leasehold Improvements	65,000	92,025	157,025
Furniture & Fixtures	37,600	71,479	109,079
Office Equipment	39,200	50,710	89,910
Accum. Depr. - Lease Imprvmnts	(29,470)	(51,822)	(81,292)
Accum. Depr. - OF&F	(13,139)	(23,738)	(36,877)
Accum. Depr. - Office Equip	(15,725)	(27,067)	(42,792)
Net Fixed Assets	**83,466**	**111,588**	**195,054**
Total Assets	**$647,735**	**$3,647,711**	**$4,295,446**
LIABILITIES AND EQUITY			
Accounts Payable	$76,834	$118,356	$195,190
Due to FW	7,856		7,856
Other Accrued Liabilities	1,744	426,437	428,181
Total Current Liabilities	**86,434**	**544,794**	**631,227**
Notes Payable	92,140	174,146	266,286
Leases Payable	4,195	9,379	13,574
Total Long Term Liabilities	**96,335**	**183,525**	**279,860**
Total Liabilities	**182,769**	**728,319**	**911,088**
Cumulative Translation Adjustment		248,119	248,119
Retained Earnings	213,200	2,000,706	2,213,906
Capital Stock	45,000		45,000
Add'l Paid-In Capital	201,879	652,535	854,414
Treasury Stock	(4,000)		(4,000)
Year to Date Income	8,887	18,032	26,919
Total Equity	**464,966**	**2,919,392**	**3,384,358**
Total Liabilities and Equity	**$647,735**	**$3,647,711**	**$4,295,446**

Translated Consolidating Income Statement

Use the following building blocks to generate this translated consolidating Income Statement:

- **CurrTrans_IS** Catalog ID
- **IncStmt_Trans** Row Format
- **CurrTran_Cons_IS** Column Layout
- **Consol** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.
- The first row is assigned a currency conversion type and a related rate ID. This rate will be in affect for all rows.
- TOT rows that relate to income accounts use the normal balance setting of C for proper variance presentation.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns for each company based on Actual amounts.
- Calculation columns provide the consolidated company results.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Columns are related to their respective Reporting Unit of the Reporting Tree.
- Currency display contains the proper ISO (International Organization for Standardization) code for the currency desired.
- Activate DAX Currency Translation is selected in the Column Layout.
- A Reporting Tree is added to provide summarized information on each company within the consolidation.
- The spot rate source and historic rate source are specified on the Currency Translation tab in the Catalog.
- Conversation rates are entered in the USD to CAD rate maintenance tables.
- Catalog Headers include the company name, report name and reporting date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Translated (CAD) Consolidating Income Statement
As of January 31, 2005

	Current Period			Year to Date		
	Canada	USA	Consolidated	Canada	USA	Consolidated
Revenue						
Sales	383,929	724,305	1,108,234	383,929	724,305	1,108,234
Sales Returns	6,779	12,665	19,444	6,779	12,665	19,444
Sales Discounts	22,594	42,216	64,810	22,594	42,216	64,810
Net Sales	354,556	669,424	1,023,980	354,556	669,424	1,023,980
Cost of Goods Sold	220,175	412,720	632,895	220,175	412,720	632,895
Gross Margin	134,381	256,704	391,085	134,381	256,704	391,085
Operating Expenses						
Salaries and Wages	73,848	155,892	229,740	73,848	155,892	229,740
Depreciation Expense	3,784	6,825	10,609	3,784	6,825	10,609
Office Expense	3,332	5,896	9,228	3,332	5,896	9,228
Supplies Expense	612	4,004	4,616	612	4,004	4,616
Maintenance Expense	1,076	1,638	2,714	1,076	1,638	2,714
Rent Expense	8,439	14,360	22,799	8,439	14,360	22,799
Travel Expense	7,151	9,104	16,255	7,151	9,104	16,255
Advertising Expense	6,460	13,522	19,982	6,460	13,522	19,982
Commission Expense	16,191	22,884	39,075	16,191	22,884	39,075
Total Operating Expenses	120,893	234,124	355,017	120,893	234,124	355,017
Income From Operations	13,488	22,579	36,068	13,488	22,579	36,068
Interest Income(Expense)	(595)	(1,323)	(1,918)	(595)	(1,323)	(1,918)
Income Before Income Taxes	12,893	21,257	34,150	12,893	21,257	34,150
Income Tax Expense	3,289	9,149	12,438	3,289	9,149	12,438
Net Income	$9,604	$12,108	$21,712	$9,604	$12,108	$21,712

Transaction Reporting

Chapter 6

FRx reports include financial data only when accepting the Catalog default options. This can be modified to include account level or transaction level as needed.

When creating reports to the transaction level, additional column types are available to report on items specific to the transaction details.

This guide contains several examples of transaction detail report design.

Transaction details

Use the following building blocks to generate this three month transaction detail report:

- **Tran_3Month** Catalog ID
- **CashDetl** Row Format
- **Tran_3Cur_YTD** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format contains only cash accounts, using wildcards (?) to summarize the data at the financial level.
- The currency symbol displays by default on the first row of the financial level report.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- BASE-2 and BASE-1 in addition to BASE return rolling quarter data.
- At the transaction detail level, the CUR column will display transaction details, while the YTD column will display beginning and ending account balances.
- Column Headers based on the @Month code dynamically display the reporting periods.
- Catalog Headers include the company name, report name and reporting date.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.
- The catalog detail level is set to Transaction Only, however the DrillDown Viewer displays financial results by default, allowing for drill down to account and transaction information. Other output options would contain transactions only.

Fabrikam Works, Inc.
Transaction Detail for the Last Three Months
As of December 31, 2004

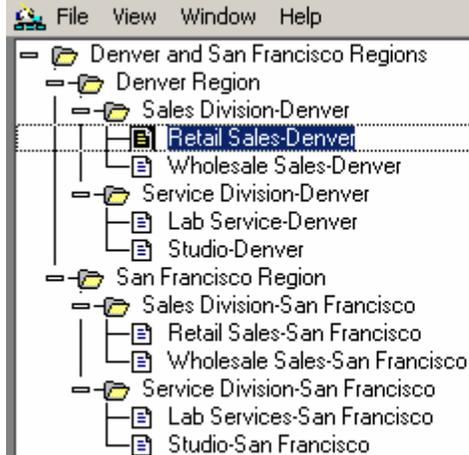|	Current Month			Year to Date
October	November	December		
			CASH:	
			1110-0000-000 Money Market (Short-Term)-Fabrikam Works	
			Opening Balance 10/01/04	88,094
363			Receipt Journal-GLTRX0040 10/02/04	
421			Receipt Journal-GLTRX0040 10/04/04	
(363)			Receipt Journal-GLTRX0040 10/07/04	
(421)			Receipt Journal-GLTRX0040 10/10/04	
554			Receipt Journal-GLTRX0040 10/15/04	
426			Receipt Journal-GLTRX0040 10/18/04	
(554)			Receipt Journal-GLTRX0040 10/23/04	
(426)			Receipt Journal-GLTRX0040 10/24/04	
440			Receipt Journal-GLTRX0040 10/31/04	
440			Period 10 Total	88,534
	367		Receipt Journal-GLTRX0042 11/01/04	
	425		Receipt Journal-GLTRX0042 11/02/04	
	(367)		Receipt Journal-GLTRX0042 11/05/04	
	(425)		Receipt Journal-GLTRX0042 11/07/04	
	559		Receipt Journal-GLTRX0042 11/13/04	
	430		Receipt Journal-GLTRX0042 11/15/04	
	(559)		Receipt Journal-GLTRX0042 11/18/04	
	(430)		Receipt Journal-GLTRX0042 11/20/04	
	444		Receipt Journal-GLTRX0042 11/30/04	
	444		Period 11 Total	88,978
		368	Receipt Journal-GLTRX0044 12/01/04	
		33,035	Disbursement Journal-GLTRX0045 12/01/04	
		426	Receipt Journal-GLTRX0044 12/04/04	
		38,314	Disbursement Journal-GLTRX0045 12/04/04	
		(368)	Receipt Journal-GLTRX0044 12/07/04	
		(33,035)	Disbursement Journal-GLTRX0045 12/07/04	
		(426)	Receipt Journal-GLTRX0044 12/10/04	
		(38,314)	Disbursement Journal-GLTRX0045 12/10/04	
		560	Receipt Journal-GLTRX0044 12/12/04	
		50,352	Disbursement Journal-GLTRX0045 12/12/04	
		431	Receipt Journal-GLTRX0044 12/13/04	
		38,750	Disbursement Journal-GLTRX0045 12/13/04	
		(560)	Receipt Journal-GLTRX0044 12/18/04	
		(50,352)	Disbursement Journal-GLTRX0045 12/18/04	
		(431)	Receipt Journal-GLTRX0044 12/20/04	
		(38,750)	Disbursement Journal-GLTRX0045 12/20/04	
		40,944	Disbursement Journal-GLTRX0045 12/23/04	
		456	Receipt Journal-GLTRX0044 12/23/04	
		(456)	Receipt Journal-GLTRX0044 12/26/04	
		(40,944)	Disbursement Journal-GLTRX0045 12/26/04	
		445	Receipt Journal-GLTRX0044 12/31/04	
		40,000	Disbursement Journal-GLTRX0045 12/31/04	
		40,445	Period 12 Total	129,423
440	444	40,445	Total 1110-0000-000 Money Market (Short-Term)-Fabrikam W	129,423

Departmental Transaction details

Use the following building blocks to generate this transaction detail by department report:

- **Tran_Dept** Catalog ID
- **Income_Ops** Row Format
- **Curr_YTD** Column Layout
- **FabrikamWrkA** Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.

- The Column Layout contains the required Description column, as well as a current and year to date general ledger column based on Actual amounts.

- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.

- At the transaction detail level, the CUR column will display transaction details, while the YTD column will display beginning and ending account balances.

- A Column Header based on the @Month code dynamically displays the reporting period.

- A Reporting Tree is added to allow reporting on specific responsibility centers.

- Reporting units within the tree pull data from the general ledger or summarize "child" units in the tree hierarchy.

- Catalog Headers include the company name, report name, reporting unit description and reporting date range.

- The catalog is generated with Financial & Transaction details, allowing for drill down to account and transaction information.

FRx DrillDown Viewer - [TRANS_DTL_DEPT.FRD]

File   View   Window   Help

- Denver and San Francisco Regions
  - Denver Region
    - Sales Division-Denver
      - **Retail Sales-Denver**
      - Wholesale Sales-Denver
    - Service Division-Denver
      - Lab Service-Denver
      - Studio-Denver
  - San Francisco Region
    - Sales Division-San Francisco
      - Retail Sales-San Francisco
      - Wholesale Sales-San Francisco
    - Service Division-San Francisco
      - Lab Services-San Francisco
      - Studio-San Francisco

This report is designed with a Reporting Tree that allows viewing of individual tree units. The Retail-Sales Denver unit is shown below.

Drilling into a line item on the financial level will display account data. Continuing the drill down will display transaction details. (Both shown on the next page.)

By generating the Trans_Dtl_Dept Catalog, you can view the complete report for all units.

Fabrikam Works, Inc.
Income Statement with Transaction Detail
Retail Sales-Denver
For the Seven Months Ending July 31, 2005

	July	YTD
Revenue		
Sales	$192,232.55	$1,280,293.38
Sales Returns	5,701.84	37,855.34
Sales Discounts	19,001.39	126,159.69
Net Sales	**167,529.32**	**1,116,278.35**
Cost of Goods Sold	139,495.33	926,172.72
Gross Margin	**28,033.99**	**190,105.63**
Operating Expenses		
Salaries and Wages	23,730.17	160,696.10
Office Expense	1,034.41	6,871.84
Rent Expense	1,926.52	12,873.89
Total Operating Expenses	**26,691.10**	**180,441.83**
Income From Operations	**1,342.89**	**9,663.80**

Fabrikam Works, Inc.
Income Statement with Transaction Detail
Retail Sales-Denver
For the Seven Months Ending July 31, 2005

	July	*YTD*
Sales:		
4100-1100-001 Sales-Retail-Denver	192,232.55	1,280,293.38
Total Sales	192,232.55	1,280,293.38

Fabrikam Works, Inc.
Income Statement with Transaction Detail
Retail Sales-Denver
For the Seven Months Ending July 31, 2005

	July	*YTD*
Sales:		
4100-1100-001 Sales-Retail-Denver		
Opening Balance 07/01/05		1,088,060.83
Sales Journal-GLTRX0004 01/02/05	(856.32)	
Sales Journal-GLTRX0051 07/02/05	201,750.73	
Sales Journal-GLTRX0004 07/02/05	717.16	
Sales Journal-GLTRX0051 07/03/05	(184,029.95)	
Sales Journal-GLTRX0051 07/07/05	(201,750.73)	
Sales Journal-GLTRX0051 07/11/05	184,029.95	
Sales Journal-GLTRX0051 07/16/05	(207,194.66)	
Sales Journal-GLTRX0051 07/17/05	207,194.66	
Sales Journal-GLTRX0051 07/22/05	179,842.85	
Sales Journal-GLTRX0051 07/25/05	(179,842.85)	
Sales Journal-GLTRX0051 07/31/05	192,371.71	
Total 4100-1100-001 Sales-Retail-Denver	192,232.55	1,280,293.38

Transaction details by debit and credit

Use the following building blocks to generate this transaction detail by debit and credit report:

- **Tran_Dr_Cr** Catalog ID
- **Asset Detail** Row Format
- **Dr_Cr** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format is based on Asset accounts only, using the wildcard (?) to summarize all 1000 accounts.

- The currency symbol displays by default on the first row of the financial level report.

- The Column Layout contains the required Description column, as well as a current beginning balance, current and year to date general ledger column based on Actual amounts.

- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.

- Transaction type columns report batch number and applied date information on transaction data only.

- At the transaction detail level, the CUR columns will display transaction details, restricted to debit and credit activity, while the YTD column will display beginning and ending account balances.

- Column Headers contain hard coded descriptive text.

- Catalog Headers include the company name, report name and reporting date range.

- The catalog detail level is set to Transaction Only, however the DrillDown Viewer displays financial results by default, allowing for drill down to account and transaction information. Other output options would contain transactions only.

Fabrikam Works, Inc.
Transaction Detail With Debits and Credits
For the Eight Months Ending August 31, 2005

	Beg Balance	Debits	Credits	YTD
Assets	$3,209,249.66	$29,765,678.42	$29,676,247.98	$3,298,680.10

Drilling into the financial level of the report (above) will display the accounts (below).

Continuing to drill down will display the transactions (next page).

Fabrikam Works, Inc.
Transaction Detail With Debits and Credits
For the Eight Months Ending August 31, 2005

	Beg Balance	Debits	Credits	YTD
Assets:				
1100-1000-000 Cash-Checking-Denver	279,331.28	16,647,305.90	16,662,546.48	264,090.70
1100-2000-000 Cash-Checking-S.F.	35,266.89	2,382,647.84	2,381,791.96	36,122.77
1110-0000-000 Money Market (Short-Term)-Fa	129,423.00			129,423.00
1200-1000-000 Account Receivable-Denver	131,965.48	1,229,885.94	1,225,603.31	136,248.11
1200-2000-000 Accounts Receivable-S.F.	130,429.63	1,037,213.45	1,033,134.33	134,508.75
1205-1000-000 Allow. for Bad Debt-Denver	(2,110.40)	274.04	342.25	(2,178.61)
1205-2000-000 Allow. for Bad Debt-S.F.	(1,826.10)	229.80	287.00	(1,883.30)
1309-1000-000 Due from FWC	12,633.78			13,515.79
1310-1000-000 Inventory-Denver	1,708,544.24	6,926,401.17	6,815,141.74	1,808,403.93
1310-2000-000 Inventory-S.F.	207,393.96	1,517,718.54	1,527,424.60	197,687.90
1350-1000-000 Inv Supplies-Denver	1,662.08	415.41	518.82	1,558.67
1350-2000-000 Inv Supplies-S.F.	1,904.09	428.68	535.39	1,797.38
1430-1000-000 Prepaid Other-Denver	1,040.13	132.57	165.57	1,007.13
1430-2000-000 Prepaid Other-S.F.	803.91	243.07	303.57	743.41
1510-1000-000 Leasehold Improve-Denver	35,000.00			35,000.00
1510-2000-000 Leasehold Improve-S.F.	34,600.00			34,600.00
1515-1000-000 Acc Depr-Lease Imp-Denver	(27,228.26)	5,082.31	6,347.41	(28,493.36)
1515-2000-000 Acc Depr-Lease Imp-S.F.	(28,761.15)	5,524.25	6,899.36	(30,136.26)
1520-1000-000 Off Furn&Fixtures-Denver	36,500.00			36,500.00
1520-2000-000 Off Furn&Fixtures-S.F.	16,500.00			16,500.00
1525-1000-000 Acc Depr-OF&F-Denver	(15,696.02)	3,977.47	4,967.55	(16,686.10)
1525-2000-000 Acc Depr-OF&F-S.F.	(12,304.06)	2,607.43	3,256.48	(12,953.11)
1540-1000-000 Office Equipment-Denver	18,500.00			18,500.00
1540-2000-000 Office Equipment-S.F.	19,200.00			19,200.00
1545-1000-000 Acc Depr-Off Equip-Denver	(14,034.00)	2,673.72	3,339.27	(14,699.55)
1545-2000-000 Acc Depr-Off Equip-S.F.	(15,277.08)	2,916.83	3,642.89	(16,003.14)
1809-0000-000 Investment in FWC	525,788.26			536,305.99
Total Assets	3,209,249.66	29,765,678.42	29,676,247.98	3,298,680.10

Fabrikam Works, Inc.
Transaction Detail With Debits and Credits
For the Eight Months Ending August 31, 2005

Assets:

1200-1000-000 Account Receivable-Denver

Batch	Apply Date	Beg Balance	Debits	Credits	YTD
Opening Balance 08/01/05		131,965.48			131,965.48
Receipt Journal-GLTRX00053 F00080197	08/01/05			140,272.83	
Sales Journal-GLTRX0051 F00080197	08/01/05		144,764.25		
Receipt Journal-GLTRX00053 F00080597	08/05/05		140,272.83	144,764.25	
Sales Journal-GLTRX0051 F00080597	08/05/05			127,951.96	
Receipt Journal-GLTRX00053 F00080897	08/08/05		132,048.88		
Sales Journal-GLTRX0051 F00080897	08/08/05		127,951.96	132,048.88	
Receipt Journal-GLTRX00053 F00081297	08/12/05				
Sales Journal-GLTRX0051 F00081297	08/12/05				
Receipt Journal-GLTRX00053 F00081397	08/13/05		144,057.87	148,670.49	
Sales Journal-GLTRX0051 F00081397	08/13/05			144,057.87	
Receipt Journal-GLTRX00053 F00081697	08/16/05		148,670.49		
Sales Journal-GLTRX0051 F00081697	08/16/05		129,044.47		
Sales Journal-GLTRX0051 F00081897	08/18/05			125,040.76	
Receipt Journal-GLTRX00053 F00081897	08/18/05		125,040.76		
Receipt Journal-GLTRX00053 F00082197	08/21/05			129,044.47	
Sales Journal-GLTRX0051 F00082197	08/21/05			133,751.80	
Receipt Journal-GLTRX00053 F00083197	08/31/05		138,034.43		
Sales Journal-GLTRX0051 F00083197	08/31/05				
Total 1200-1000-000 Account Receivable-Denver		131,965.48	1,229,885.94	1,225,603.31	136,248.11

Year to date Transaction details

Use the following building blocks to generate this year to date transaction detail report:

- **Tran_YTD** Catalog ID
- **TB_Sum** Row Format
- **GL_Dtl_YTD** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format is based on all accounts, using the wildcard (?) to summarize accounts by type – Asset, Liability, Equity, Revenue, Expenses and Other.

- A balance check total (TOT) row is added to verify the combined accounts add to zero.

- The currency symbol displays by default on the first row of the financial level report.

- The Column Layout contains the required Description column, as well as current and year to date general ledger column based on Actual amounts.

- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.

- The 1 TO BASE Period Code will summarize the activity from period one, through the current or base period in the financial and account levels. Activity is detailed by period at the transaction level.

- Transaction type columns report the applied date and document ID on transaction data only.

- The ACCT type column will display the general ledger account IDs.

- At the transaction detail level, the CUR column will display transaction details, while the YTD column will display beginning and ending account balances.

- Column Headers contain hard coded descriptive text.

- Catalog Headers include the company name, report name and reporting date range.

- The catalog detail level is set to Transaction Only, however the DrillDown Viewer displays financial results by default, allowing for drill down to account and transaction information. Other output options would contain transactions only.

Fabrikam Works, Inc.
Transaction Detail for the Current Year
For the Three Months Ending March 31, 2005

	GL Acct	Apply Date	Doc ID	Activity	Balance
Expenses:					
Maintenance-Denver	5240-1000-000				
A/P Journal-GLTRX0047		01/02/05		514.94	
A/P Journal-GLTRX0047		01/03/05		(469.71)	
A/P Journal-GLTRX0047		01/06/05		(514.94)	
A/P Journal-GLTRX0047		01/08/05		469.71	
A/P Journal-GLTRX0047		01/14/05		(528.83)	
A/P Journal-GLTRX0047		01/16/05		528.83	
A/P Journal-GLTRX0047		01/22/05		459.02	
A/P Journal-GLTRX0047		01/23/05		(459.02)	
A/P Journal-GLTRX0047		01/31/05		491.00	
Period 1 Total				491.00	491.00
A/P Journal-GLTRX0049		02/01/05		499.21	
A/P Journal-GLTRX0049		02/04/05		(455.36)	
A/P Journal-GLTRX0049		02/06/05		(499.21)	
A/P Journal-GLTRX0049		02/10/05		455.36	
A/P Journal-GLTRX0049		02/12/05		(512.68)	
A/P Journal-GLTRX0049		02/14/05		512.68	
A/P Journal-GLTRX0049		02/18/05		445.00	
A/P Journal-GLTRX0049		02/21/05		(445.00)	
A/P Journal-GLTRX0049		02/28/05		476.00	
Period 2 Total				476.00	967.00
A/P Journal-GLTRX0051		03/01/05		491.93	
A/P Journal-GLTRX0051		03/06/05		(448.72)	
A/P Journal-GLTRX0051		03/08/05		(491.93)	
A/P Journal-GLTRX0051		03/11/05		448.72	
A/P Journal-GLTRX0051		03/13/05		(505.20)	
A/P Journal-GLTRX0051		03/15/05		505.20	
A/P Journal-GLTRX0051		03/19/05		438.51	
A/P Journal-GLTRX0051		03/21/05		(438.51)	
A/P Journal-GLTRX0051		03/25/05		(419.47)	
A/P Journal-GLTRX0051		03/27/05		419.47	
A/P Journal-GLTRX0051		03/31/05		469.06	
Period 3 Total				469.06	1,436.06
Total Maintenance-Denver	5240-1000-000			1,436.06	1,436.06

Trial Balance reports

Chapter 7

Generating a trial balance is a key component in the monthly accounting close. This report contains all accounts within the general ledger and must balance, or add to zero, ensuring that the accounting data is in balance. Accounts can be listed in detail, or a summarized design may be used with drill down to the account level.

This guide contains several examples of transaction detail report design.

Detailed Trial Balance

Use the following building blocks to generate this detailed Trial Balance:

- **TB_Dtl** Catalog ID
- **TB_Dtl** Row Format
- **Curr_YTD** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format contains a detail list of all accounts in the general ledger.
- A balance check total (TOT) row is added to verify the combined accounts add to zero.
- The currency symbol displays by default on the first row of the financial level report.
- The Column Layout contains the required Description column, as well as current and year to date general ledger column based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- A Column Header based on the @Month code dynamically displays the reporting period.
- Catalog Headers include the company name, report name and reporting date range.
- The Display rows with no amounts option is selected on the Formatting tab of the catalog.
- The Display blanks for zero amounts option is deselected on the Formatting tab of the catalog.

Fabrikam Works, Inc.
Detailed Trial Balance
For the Two Months Ending February 28, 2005

	February	YTD
Cash-Checking	$1,872.00	$384,279.13
Money Market (Short-Term)	0.00	129,423.00
Accounts Receivable	7,348.00	221,890.00
Allowance for Bad Debt	(111.00)	(3,329.00)
Due from FWC	738.67	8,594.42
Inventory	5,320.33	1,479,029.12
Inventory Supplies	(199.00)	4,584.00
Prepaid Other	(89.00)	2,297.00
Leasehold Improvements	0.00	69,600.00
Accum. Depr. - Lease Imprvmnts	(2,400.00)	(43,200.00)
Office Furniture & Fixtures	0.00	53,000.00
Accum. Depr. - OF&F	(1,490.00)	(20,060.00)
Office Equipment	0.00	37,700.00
Accum. Depr. - Office Equip	(1,265.00)	(22,570.00)
Money Market (Long-Term)	0.00	0.00
Investment in FWC	9,837.00	474,802.91
Accounts Payable	(1,792.00)	(91,388.00)
Leases Payable	0.00	(7,100.00)
Other Accrued Liabilities	(780.00)	(323,594.00)
Notes Payable	1,318.00	(130,511.00)
Suspense Account	0.00	0.00
Retained Earnings	0.00	(1,606,838.58)
Common Stock	0.00	(61,000.00)
Add'l Paid-In Capital	0.00	(519,269.00)
Treasury Stock	0.00	0.00
Sales	(555,533.33)	(1,101,874.17)
Sales - Intercompany	(738.67)	(1,455.83)
Sales Returns	5,101.00	14,667.00
Sales Discounts	32,554.00	64,439.00
COGS	318,268.00	629,990.00
Salary Expense	89,199.00	176,868.00
Officers Comp	30,375.00	60,449.00
Depreciation Expense	5,155.00	10,310.00
Office Expense	4,522.00	8,975.00
Supplies	11,730.00	14,754.00
Maintenance	1,230.00	2,467.00
Rent	10,927.00	21,773.00
Travel	6,936.00	13,812.00
Advertising	6,301.00	16,514.00
Commissions Expense	17,502.00	34,786.00
Income Tax Expense	7,012.00	13,922.00
Interest Expense	989.00	1,988.00
Interest Income	0.00	0.00
Earnings/(Loss) from FWC	(9,837.00)	(18,724.00)
Sample Account 1	0.00	0.00
Sample Account 2	0.00	0.00
Balance Check	0.00	0.00

Summary Trial Balance

Use the following building blocks to generate this summary Trial Balance:

- **TB_Sum** Catalog ID
- **TB_Sum_NI** Row Format
- **Curr_YTD** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format is based on all accounts, using the wildcard (?) to summarize accounts by type – Asset, Liability, Equity, Revenue, Expenses and Other.
- A balance check total (TOT) row is added to verify the combined accounts add to zero.
- The currency symbol displays by default on the first row of the financial level report.
- The Column Layout contains the required Description column, as well as current and year to date general ledger column based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- A Column Header based on the @Month code dynamically displays the reporting period.
- Catalog Headers include the company name, report name and reporting date range.
- The catalog is generated with Financial & Account details, allowing for drill down to full account information.
- The Display rows with no amounts option is selected on the Formatting tab of the catalog.
- The Display blanks for zero amounts option is deselected on the Formatting tab of the catalog.

Fabrikam Works, Inc.
Summary Trial Balance
For the Two Months Ending February 28, 2005

	February	YTD
Assets	$19,562.00	$2,776,040.58
Liabiltities	(1,254.00)	(552,593.00)
Equity	0.00	(2,187,107.58)
Revenues	(200,349.00)	(394,234.00)
Expenses	191,878.00	376,618.00
Other	(9,837.00)	(18,724.00)
Balance Check	0.00	0.00
Net Income	382,390.00	752,128.00

Drilling into the financial level of the report (above) will display the accounts (below).

Fabrikam Works, Inc.
Summary Trial Balance
For the Two Months Ending February 28, 2005

	February	YTD
Revenues:		
4100-1100-001 Sales-Retail-Denver	(173,296.49)	(344,221.49)
4100-1100-002 Sales-Wholesale-Denver	(56,257.84)	(111,343.68)
4100-1200-003 Sales-Service-Lab-Denver	(44,719.00)	(88,518.00)
4100-1200-004 Sales-Service-Studio-Denver	(21,200.00)	(41,964.00)
4100-2100-001 Sales-Retail-S.F.	(156,232.00)	(310,307.00)
4100-2100-002 Sales-Wholesale-S.F.	(55,333.00)	(109,527.00)
4100-2200-003 Sales-Service-Lab-S.F.	(29,945.00)	(59,274.00)
4100-2200-004 Sales-Service-Studio-S.F.	(18,550.00)	(36,719.00)
4109-1100-012 Sales-Wholesale IC	(738.67)	(1,455.83)
4110-1100-001 Sales Returns-Retail-Denver	5,101.00	10,097.00
4110-2100-001 Sales Returns-Retail-S.F.	0.00	4,570.00
4250-1100-001 Sales Discounts-Retail-Denver	17,002.00	33,655.00
4250-2100-001 Sales Discounts-Retail-S.F.	15,552.00	30,784.00
4500-1100-001 COGS-Retail-Denver	124,817.00	247,066.00
4500-1100-002 COGS-Wholesale-Denver	39,088.00	77,372.00
4500-2100-001 COGS-Retail-S.F.	113,023.00	223,722.00
4500-2100-002 COGS-Wholesale-S.F.	41,340.00	81,830.00
Total Revenues	(200,349.00)	(394,234.00)

Summary Trial Balance with sub-totals

Use the following building blocks to generate this summary Trial Balance with natural account sub-totals:

- **TB_Sum_SubTotal** Catalog ID
- **TB_Sum_NI** Row Format
- **Curr_YTD** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format is based on all accounts, using the wildcard (?) to summarize accounts by type – Asset, Liability, Equity, Revenue, Expenses and Other.
- A balance check total (TOT) row is added to verify the combined accounts add to zero.
- The currency symbol displays by default on the first row of the financial level report.
- The Column Layout contains the required Description column, as well as current and year to date general ledger column based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- A Column Header based on the @Month code dynamically displays the reporting period.
- Catalog Headers include the company name, report name and reporting date range.
- The catalog is generated with Financial & Account details, allowing for drill down to full account information.
- Subtotal on segment 1 is selected on the Acct/Tran Detail tab to automatically display a subtotal based on the natural segment when drilling into the completed report.
- The Display rows with no amounts option is selected on the Formatting tab of the catalog.
- The Display blanks for zero amounts option is deselected on the Formatting tab of the catalog.

Fabrikam Works, Inc.
Summary Trial Balance
For the Two Months Ending February 28, 2005

	February	YTD
Assets	$19,562.00	$2,776,040.58
Liabiltities	(1,254.00)	(552,593.00)
Equity	0.00	(2,187,107.58)
Revenues	(200,349.00)	(394,234.00)
Expenses	191,878.00	376,618.00
Other	(9,837.00)	(18,724.00)
Balance Check	0.00	0.00
Net Income	382,390.00	752,128.00

Fabrikam Works, Inc.
Summary Trial Balance
For the Two Months Ending February 28, 2005

	February	YTD
Revenues:		
4100 Subtotal	(555,533.33)	(1,101,874.17)
4109 Subtotal	(738.67)	(1,455.83)
4110 Subtotal	5,101.00	14,667.00
4250 Subtotal	32,554.00	64,439.00
4500 Subtotal	318,268.00	629,990.00
Total Revenues	(200,349.00)	(394,234.00)

Fabrikam Works, Inc.
Summary Trial Balance
For the Two Months Ending February 28, 2005

	February	YTD
4100:		
4100-1100-001 Sales-Retail-Denver	(173,296.49)	(344,221.49)
4100-1100-002 Sales-Wholesale-Denver	(56,257.84)	(111,343.68)
4100-1200-003 Sales-Service-Lab-Denver	(44,719.00)	(88,518.00)
4100-1200-004 Sales-Service-Studio-Denver	(21,200.00)	(41,964.00)
4100-2100-001 Sales-Retail-S.F.	(156,232.00)	(310,307.00)
4100-2100-002 Sales-Wholesale-S.F.	(55,333.00)	(109,527.00)
4100-2200-003 Sales-Service-Lab-S.F.	(29,945.00)	(59,274.00)
4100-2200-004 Sales-Service-Studio-S.F.	(18,550.00)	(36,719.00)
Total 4100	(555,533.33)	(1,101,874.17)

Miscellaneous reports

The reports shown in this section are based on some advanced report design concepts including row linking, external worksheet linking and building the Row Format on an account segment other than the natural account.

Formatting Tips

Use the following building blocks to generate this report containing a variety of formatting tips:

- **Format_Tips** Catalog ID
- **Formatting Tips** Row Format
- **Formatting Tips** Column Layout
- **Formatting Tips** Reporting Tree

This report contains the following design functions:

- The Row Format follows the design of the Basic Income Statement.
- BXB and BXC codes with a dashed line type, are added to create a box around descriptive text. The column restrictions will limit the box from column A to B.
- Headcount is displayed with unique text per tree unit, using the Book Code modifier.
- Additional unique text per tree unit (if included) would print in the body of the report.
- CBR Format Codes are related to specific rows, allowing for column calculations based on the row referenced.
- A secondary set of BXB and BXC codes are limited to FILL type columns set to one character wide. This displays the thin boxes that display vertically.
- The Column Layout follows the design of the Relational Income Statement, plus the FILL type columns stated above.
- A Reporting Tree is added to allow reporting on specific responsibility centers.
- Additional text, unique to each reporting unit, may be added if desired.
- Catalog Headers include the company name, reporting unit description and reporting date range.
- Additional headers include the report date, report time and Catalog ID and placeholders for additional text (if included) from the Reporting Tree.
- The report is rounded to whole dollars, using the amounts before rounding for calculations, with rounding suppressed in specific columns.

FRx DrillDown Viewer - [FORMATTING_TIPS.FRD]

File   View   Window   Help

- Denver and San Francisco Regions
  - Denver Region
    - Sales Division-Denver
      - Retail Sales-Denver
      - Wholesale Sales-Denver
    - Service Division-Denver
      - Lab Service-Denver
      - Studio-Denver
  - San Francisco Region

02/27/04
08:15 AM
Format_Tips

Fabrikam Works, Inc.
Denver and San Francisco Regions
For the Twelve Months Ending 12/31/05

	December	$/Employee	YTD	$/Employee
Denver and San Francisco Regions Head Count	462		5,142	
Revenue				
Sales	$1,483,280	3,210.56	$14,078,197	2,737.88
Sales Returns	13,057	28.26	112,128	21.81
Sales Discounts	43,516	94.19	445,133	86.57
Net Sales	**1,426,708**	**3,088.11**	**13,520,936**	**2,629.51**
COGS	1,045,198	2,262.33	9,773,826	1,900.78
Gross Margin	**381,509**	**825.78**	**3,747,110**	**728.73**
Gross Margin %	**26.74%**	**0.06%**	**27.71%**	**0.01%**
Operating Expenses				
Salaries and Wages	116,082	251.26	1,198,273	233.04
Office Expense	6,008	13.00	61,535	11.97
Supplies Expense	26,637	57.66	277,519	53.97
Rent Expense	14,414	31.20	147,877	28.76
Travel Expense	9,157	19.82	93,918	18.26
Total Operating Expenses	**172,299**	**372.94**	**1,779,122**	**346.00**
Income From Operations	**209,211**	**452.84**	**1,967,987**	**382.73**
Income Before Income Taxes	**209,211**	**452.84**	**1,967,987**	**382.73**
Net Income	**$209,211**	**452.84**	**$1,967,987**	**382.73**
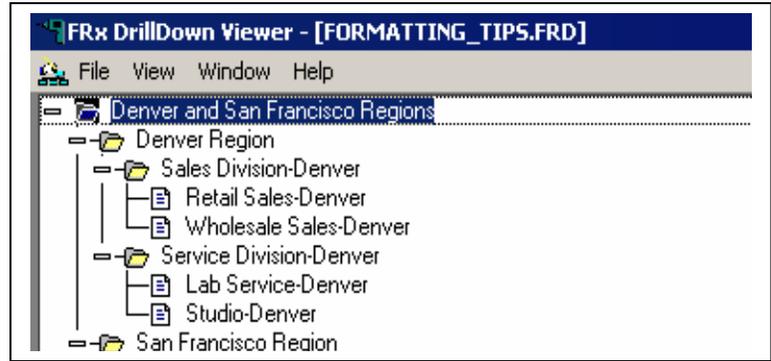
Gross Profit per unit sold

Use the following building blocks to generate this Gross Profit report:

- **Gross_Profit** Catalog ID
- **GP_UnitSold** Row Format
- **Rtl_Whlsl_Filter** Column Layout
- A Reporting Tree is not used in this report

This report contains the following design functions:

- The Row Format contains only sales and cost of goods sold accounts.
- BXB and BXC codes are added to the Row Format to create a box around descriptive text. The column restrictions limit the box to column A.
- TOT and CAL rows are added for basic and complex mathematical formulas based on Row Codes.
- The currency symbol displays by default on the first row of the report, while CS (Currency Symbol) codes are added to specific rows.
- A combined GL+Worksheet link reports external spreadsheet data on specified rows.
- The /Y Account Modifier displays year to date results on specified rows.
- The Column Layout contains the required Description column and current period general ledger columns based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Account Filters based on the general ledger account mask, allow for reporting by location, division and department.
- Calculated columns display combined results.
- Column Headers contain hard coded text.
- Catalog Headers include the company name, report name and reporting date.
- Calculation Priority runs the column calculations, then the row calculations to properly present intersecting calculations.
- The report is rounded to whole dollars, using the amounts before rounding for calculations, with rounding suppressed on specific rows.

Fabrikam Works, Inc.
Gross Profit Per Unit Sold
June 30, 2005

CURRENT PERIOD ACTIVITY

	Denver		San Francisco		Combined		
---	Retail	Wholesale	Retail	Wholesale	Retail	Wholesale	Total Sales
Sales	$173,636	$709,631	$156,281	$64,082	$329,917	$773,713	$1,103,630
Cost of Goods Sold	144,555	582,239	130,896	47,877	275,451	630,116	905,567
Gross Profit	29,081	127,392	25,385	16,205	54,466	143,597	198,063
Total Units Sold	25,230	67,500	28,704	11,413	53,933	78,913	132,846
Gross Profit / Units Sold	$1.15	$1.89	$0.88	$1.42	$1.01	$1.82	$1.49

YEAR TO DATE ACTIVITY

	Denver		San Francisco		Combined		
---	Retail	Wholesale	Retail	Wholesale	Retail	Wholesale	Total Sales
Sales	$948,749	$2,760,149	$863,342	$348,740	$1,812,091	$3,108,889	$4,920,981
Cost of Goods Sold	786,677	2,250,824	712,348	260,552	1,499,026	2,511,376	4,010,401
Gross Profit	162,072	509,325	150,994	88,188	313,066	597,514	910,580
Total Units Sold	147,715	330,470	167,959	67,294	315,674	397,764	713,437
Gross Profit / Units Sold	$1.10	$1.54	$0.90	$1.31	$0.99	$1.50	$1.28

Rotated building blocks

Use the following building blocks to generate this report with divisions in the rows and natural accounts in the column:

- **Rotate** Catalog ID
- **Division_US_CAN, Division_US** and **Division_CAN** Row Formats
- **Expenses** Column Layout
- **DEPT_REG_FW_FWC** Reporting Tree

This report contains the following design functions:

- Three distinct Row Formats are used in this report.
- Each unit of the required Reporting Tree, references the Row Format to be used.
- Row Formats are defined on either the division segment of the general ledger or through row linking pull data from related Row Formats.
- The Column Layout contains the required Description column and current period general ledger columns based on Actual amounts.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Account Filters based on the general ledger account mask, allow for reporting on natural accounts.
- A calculated column display combined results.
- Column Headers contain hard coded text.
- The Reporting Tree consolidates both FW and FWC company data.
- The account mask in the tree allows reporting on the division segment of the account mask in the Row Format.
- Catalog Headers include the company name, report name, reporting unit description and reporting date.
- Reporting unit selection is preset to run the summary tree unit and one level down.
- The "no page breaks between units" option will print the report to a single page when sending the report to a printer.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.

Fabrikam Works, Inc.
Expenses by Region
Consolidated US and Canada
For the Month Ending April 30, 2005

	Office	Maint	Supplies	Total
East Region Corporate (DEN & TOR)		$1,075	$613	$1,689
East Region Sales	2,555		20,956	23,512
East Region Service	1,642			1,642
East Region	**4,198**	**1,075**	**21,570**	**26,842**
West Region Corporate (SF & VAN)		1,317	737	2,054
West Region Sales	2,512			2,512
West Region Service	1,529			1,529
West Region	**4,041**	**1,317**	**737**	**6,095**
Total US and Canada	**$8,239**	**$2,392**	**$22,307**	**$32,938**

	Office	Maint	Supplies	Total
Denver Corporate		$474	$308	$782
Denver Sales	1,397		20,956	22,353
Denver Service	1,016			1,016
Denver	**2,412**	**474**	**21,264**	**24,150**
San Francisco Corporate		784	398	1,181
San Francisco Sales	1,498			1,498
San Francisco Service	817			817
San Francisco	**2,314**	**784**	**398**	**3,496**
U. S.	**4,727**	**1,258**	**21,662**	**27,646**

	Office	Maint	Supplies	Total
Toronto Corporate		$601	$305	$907
Toronto Sales	1,159			1,159
Toronto Service	627			627
Toronto	**1,785**	**601**	**305**	**2,692**
Vancouver Corporate		533	340	873
Vancouver Sales	1,015			1,015
Vancouver Service	712			712
Vancouver	**1,727**	**533**	**340**	**2,599**
Canada	**3,512**	**1,134**	**645**	**5,291**

Income Statement with Row Linking

Use the following building blocks to generate this Income Statement with Row Linking:

- **RowLink** Catalog ID
- **IncStmt_SumLink** and **IncStmt_DtlLink** Row Formats
- **CurrYTD_FullYr** Column Layout
- **IncStmt_RowLink** Reporting Tree

This report contains the following design functions:

- This report uses row linking to generate both a summary and detail Income Statement from the same Catalog.
- The detail Income Statement Row Format follows the design of the Basic Income Statement.
- Labels are used for Row Codes that will link to the summary Row Format.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts.
- A non-printing column pulls Budget data for the remaining periods in the year.
- A calculated column combines year to date results and budget for the remainder of the year to provide a full year forecast.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- A Column Header based on the @Month code dynamically displays the reporting period.
- A Reporting Tree, required with row linking, contains the definition for both the summary and detail Income Statement units.
- Catalog Headers include the company name, reporting unit description and reporting date range.
- All amounts are rounded to whole dollars, using the amounts before rounding for calculations.
- Calculation Priority is set to calculate columns first, so calculations for the Row Format overwrite the column calculated amounts.

Fabrikam Works, Inc.
Detailed Income Statement
For the Eight Months Ending August 31, 2005

	Actual		Full Year
	August	YTD	Forecast
Revenue			
Sales	$1,246,298	$8,385,586	$10,149,403
Sales (Elimination)	882	6,377	6,377
Sales Returns	10,971	73,780	104,922
Sales Discounts	36,565	278,126	381,929
Net Sales	**1,199,644**	**8,040,057**	**9,668,930**
COGS	878,242	5,762,515	6,777,313
Gross Profit	**321,402**	**2,277,542**	**2,891,617**
Gross Profit %	**26.79%**	**28.33%**	**29.91%**
Expenses			
Salary Expense	98,466	752,351	1,034,179
Officers Comp	33,750	257,684	312,558
Total Compensation Expense	132,216	1,010,035	1,346,737
Depreciation Expense	5,671	43,452	56,288
Office Expense	5,048	38,478	52,578
Supplies Expense - Service	23,136	159,250	188,339
Maintainence Expense - Service	1,343	10,317	12,639
Rent Expense	12,112	92,556	131,379
Total Office Expense	47,310	344,053	441,163
Travel Expense	7,694	58,776	91,617
Advertising Expense	11,519	79,548	109,228
Commissions Expense	19,498	148,734	223,115
Total Sales & Marketing Expenses	38,711	287,058	423,960
Income Tax Expense	7,823	59,639	75,697
Interest Expense	1,077	8,282	11,286
Total Other Expenses	8,900	67,921	86,983
Total Expenses	**227,137**	**1,709,066**	**2,298,843**
Net Income	**$94,265**	**$568,476**	**$592,774**

Fabrikam Works, Inc.
Summary Income Statement
For the Eight Months Ending August 31, 2005

	Actual		Full Year
	August	YTD	Forecast
Revenue			
Net Sales	$1,199,644	$8,040,057	$9,668,930
Gross Profit	**321,402**	**2,277,542**	**2,891,617**
Gross Profit %	**26.79%**	**28.33%**	**29.91%**
Expenses			
Compensation	132,216	1,010,035	1,346,737
Office	47,310	344,053	441,163
Sales & Marketing	38,711	287,058	423,960
Other	8,900	67,921	86,983
Total Expenses	227,137	1,709,066	2,298,843
Net Income	**$94,265**	**$568,476**	**$592,774**

Variance Analysis

Use the following building blocks to generate this budget variance analysis report:

- **Var_Analysis** Catalog ID
- **Natural_IS** Row Format
- **Curr_YTD_Act_Bud** Column Layout
- **FbrkmWrkA** Reporting Tree

This report contains the following design functions:

- The Row Format details two groups of revenue and expense accounts.
- Revenue accounts use the normal balance setting of C for proper balance presentation.
- The sort and absolute value sort format codes are applied to each group of accounts.
- Sort codes reference the rows to be sorted and the column to be sorted.
- Custom fonts are used to display items in blue text.
- The Column Layout contains the required Description column, as well as current and year to date general ledger columns based on Actual amounts. Current and Year to Date columns are also included for Budget results.
- The Fiscal Year and Period Code in the Column Layout use the BASE concept to display results determined by the Report Date.
- Calculated columns display the variances for both current and year to date results.
- XCR is used to present favorable/unfavorable variances according to revenue vs. expense accounts.
- Column Headers are spread across multiple columns and use a custom shaded font. @Month dynamically displays the reporting period.
- A Reporting Tree is added to allow reporting on specific responsibility centers.
- Reporting units within the tree pull data from the general ledger or summarize "child" units in the tree hierarchy.
- Catalog Headers include the company name, report name, reporting unit description and reporting date range.

FRx DrillDown Viewer - [VAR_ANALYSIS.FRD]

File   View   Window   Help

- Denver and San Francisco Regions
  - Denver Region
    - Sales Division-Denver
      - Retail Sales-Denver
      - Wholesale Sales-Denver
    - Service Division-Denver
      - Lab Service-Denver
      - Studio-Denver
  - San Francisco Region
    - Sales Division-San Francisco
      - Retail Sales-San Francisco
      - Wholesale Sales-San Francisco
    - Service Division-San Francisco
      - Lab Services-San Francisco
      - Studio-San Francisco

This report is designed with a Reporting Tree that allows viewing of individual tree units. The Denver and San Francisco Regions unit is shown below.

By generating the Var_Analysis catalog, you can view the complete report for all units.

Fabrikam Works, Inc.
Variance Analysis (Sorted by Variance)
Denver and San Francisco Regions
For the Seven Months Ending July 31, 2005

	July			YTD		
	Actual	Budget	Variance	Actual	Budget	Variance
Sorted by Monthly Variance in Ascending Order						
COGS	$873,872	$236,114	($637,758)	$4,884,274	$1,590,316	($3,293,957)
Salaries and Wages	97,624	65,573	(32,051)	653,884	441,664	(212,220)
Sales Discounts	36,383	24,152	(12,231)	241,562	162,670	(78,891)
Sales Returns	10,917	7,246	(3,671)	62,809	48,803	(14,006)
Rent Expense	12,052	9,019	(3,033)	80,444	60,748	(19,697)
Office Expense	5,023	3,281	(1,742)	33,429	22,098	(11,332)
Travel Expense	7,656	7,641	(15)	51,082	51,469	386
Sales	1,240,119	410,389	829,729	7,139,288	2,764,549	4,374,740
Sorted by YTD Absolute Variance in Descending Order						
Sales	1,240,119	410,389	829,729	7,139,288	2,764,549	4,374,740
COGS	873,872	236,114	(637,758)	4,884,274	1,590,316	(3,293,957)
Salaries and Wages	97,624	65,573	(32,051)	653,884	441,664	(212,220)
Sales Discounts	36,383	24,152	(12,231)	241,562	162,670	(78,891)
Rent Expense	12,052	9,019	(3,033)	80,444	60,748	(19,697)
Sales Returns	10,917	7,246	(3,671)	62,809	48,803	(14,006)
Office Expense	5,023	3,281	(1,742)	33,429	22,098	(11,332)
Travel Expense	7,656	7,641	(15)	51,082	51,469	386