Hyperion Financial Management

Using Custom Dimensions in HFM to Facilitate Acquisition Accounting

MINDSTREAM® ANALYTICS

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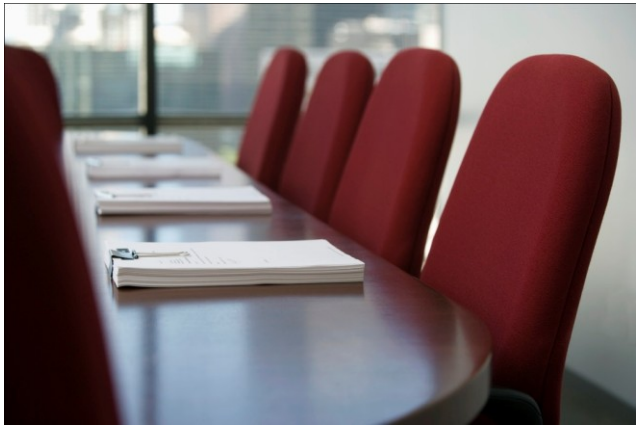
Agenda

- Client Implementation Background
- Metadata Highlights
- Challenge
- Solution
- Lessons Learned
- Questions



HFM

CLIENT IMPLEMENTATION BACKGROUND

Client Implementation Background

- Client implemented HFM as a result of being acquired by a private equity firm
- Group reporting had previously been done in Excel, but did not represent a complete consolidation – lack of detail for consistency of reporting, intercompany elimination, etc…

Client Implementation Background

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- Known requirements at the time of the original design and build:
  - Current year data plus one year of history for operational comparisons
  - Support US GAAP and IFRS financial reporting
  - Local currency data loads
- At the time of design
  - No Corporate Consolidation group in place
  - No information available
    - On the acquisition transaction or what/if anything would be required to record the opening balance sheet
    - On any functional USD requirements

HFM

METADATA HIGHLIGHTS

Metadata Highlights

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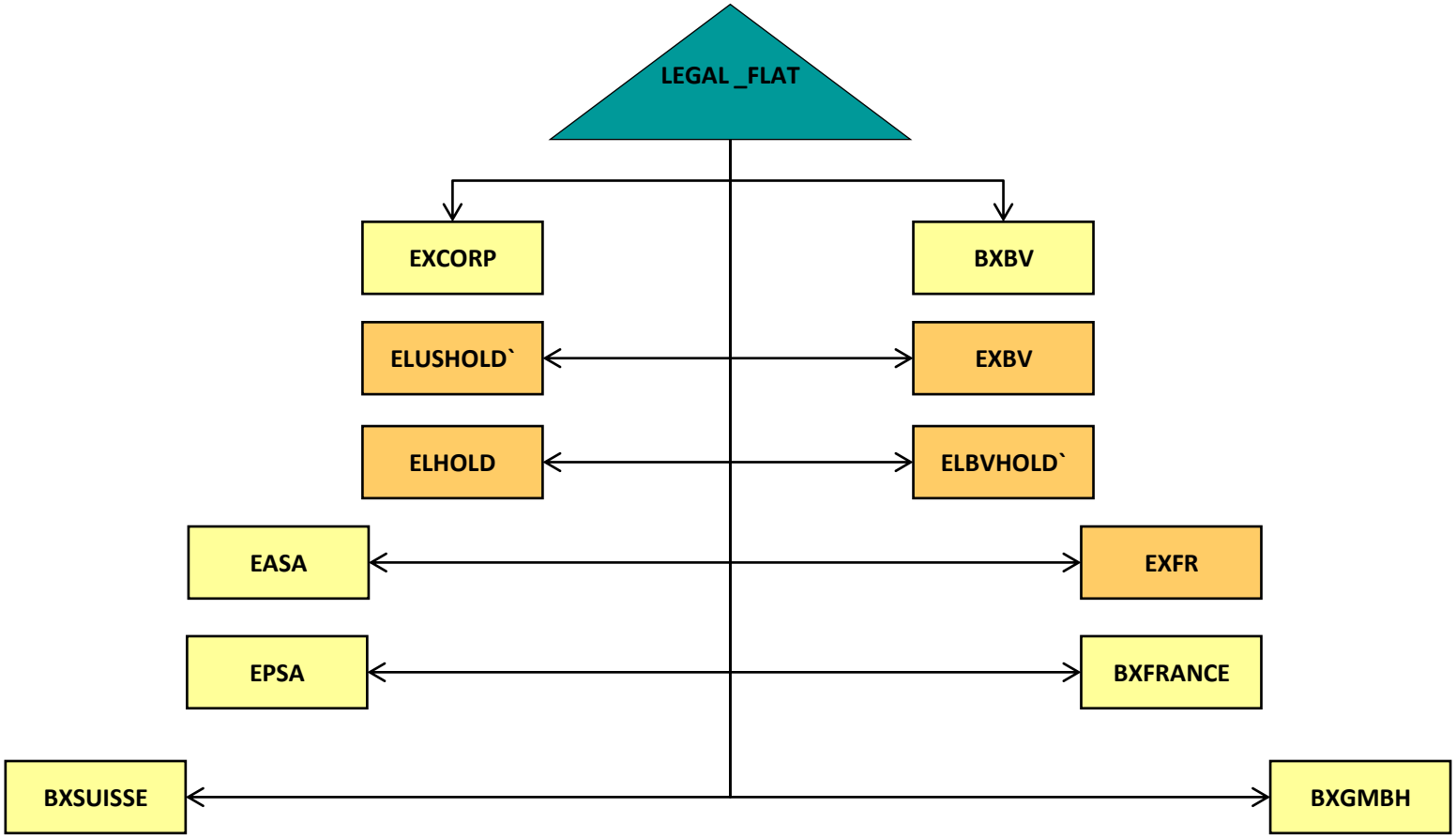
Standard Dimensions	Scenario	Actual, Budget, Forecast
	Year	2008 – 2022
	Period	Calendar Months, Quarters, Years
	View	Periodic, QTD, YTD
	Entity	BXFRANCE, EASA, EXCO, etc.
	Value	Entity Currency, Parent Currency, etc.
	Account	Net Income, Total Assets, Total Liability, etc.
	ICP	Intercompany partners, same members as Base Entities
Custom Dimensions	Custom 1	Personnel Costs, General Costs, etc.
	Custom 2	Manufacturing Lines, Debt Instruments, etc.
	Custom 3	Rollforward, Cash Flow Detail
	Custom 4	Data Types – Ledger, U.S. GAAP, IFRS, Adjustments, etc.

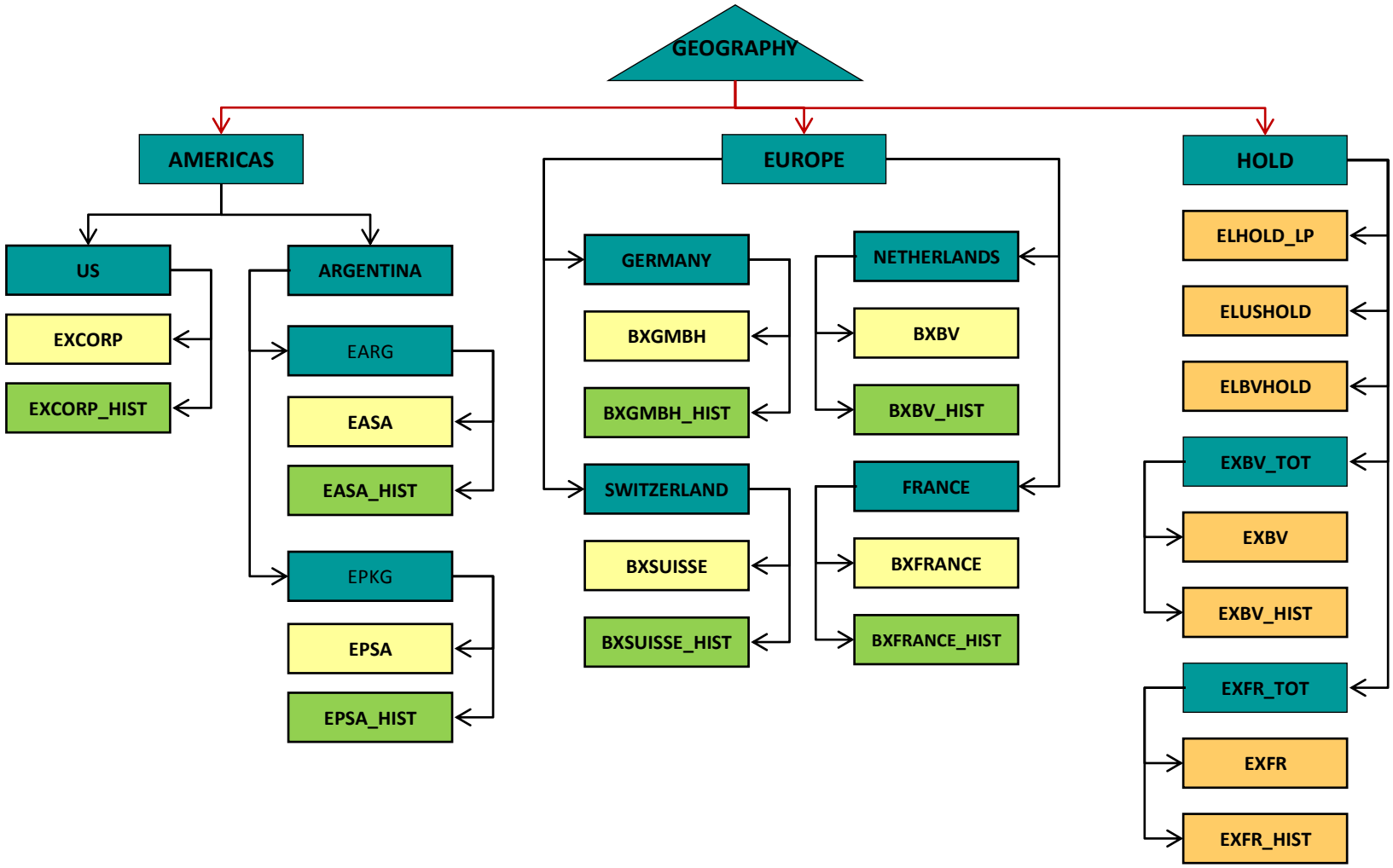
HFM Dimensions: Entities



HFM Dimensions: Entities

Level 1	Level 2	Level 3	Level 4	Level 5	Description	Currency
LEGAL					El Holdings II L.P.	USD
	EL_US				El US Holding Company	USD
		EXCORP			Ex Corporation	USD
		ELUSHOLD			El US Holding Company	USD
	EL_NETHERLANDS				El Netherlands Holding Company	USD
		ELBVHOLD			El Netherlands Holding Company	USD
		EXHOLDBV			Ex Holdings B.V.	EUR
			EXBV		Ex Holdings B.V.	EUR
			EXHOLDFR		Ex Holding France S.A.R.L.	EUR
				EXFR	Ex Holding France S.A.R.L.	EUR
				BXFRANCE	Bx France	EUR
			BXSUISSE		Bx Suisse, S.A.	CHF
			BXBV		Bx Netherlands B.V.	USD
				BXBV	Bx Netherlands B.V.	EUR
				BXGMBH	Bx Sales GmbH	EUR
			EPSA		Ex Packaging, S.A.	ARS
			EASA		Ex Argentina, S.A.	ARS
	ELHOLD_LP				El Holdings II L.P.	USD

HFM Dimensions: Entities



HFM Dimensions: Entities

Level 1	Level 2	Level 3	Level 4	Level 5	Description	Currency
GEOGRAPHY					Total Regions	USD
	AMERICAS				Americas	USD
		US			USA	USD
			EXCORP		Ex Corporation	USD
			EXCORP_HIST		Ex Corporation (Historical)	USD
		ARGENTINA			Argentina	USD
			EARG		Ex Argentina	ARS
				EASA	Ex Argentina, S.A.	ARS
				EASA_HIST	Ex Argentina, S.A.(Historical)	ARS
			EPKG		Ex Packaging	ARS
				EPSA	Ex Packaging, S.A.	ARS
				EPSA_HIST	Ex Packaging, S.A.(Historical)	ARS
	EUROPE				Europe	USD
		FRANCE			France	EUR
			BXFRANCE		Bx France	EUR
			BXFRANCE_HIST		Bx France (Historica)	EUR
		GERMANY			Germany	EUR
			BXGMBH		Bx Sales GmbH	EUR
			BXGMBH_HIST		Bx Sales GmbH (Historical)	EUR
		NETHERLANDS			Netherlands	EUR
			BXBV		Bx Netherlands B.V.	EUR
			BXBV_HIST		Bx Netherlands B.V. (Historical)	EUR
		SWITZERLAND			Switzerland	CHF
			BXSUISSE		Bx Suisse, S.A.	CHF
			BXSUISSE_HIST		Bx Suisse, S.A. (Historical)	CHF
	HOLD				Holding Companies	USD
		ELHOLD_LP			El Holdings II L.P.	USD
		ELBVHOLD			El Netherlands Holding Company	USD
		ELUSHOLD			El US Holding Company	USD
		EXBV_HOLD			Ex Holdings B.V.	EUR
			EXBV		Ex Holdings B.V.	EUR
			EXBV_HIST		Ex Holdings B.V. (Historical)	EUR
		EXFR_HOLD			Ex Holding France S.A.R.L.	EUR
			EXFR		Ex Holding France S.A.R.L.	EUR
			EXFR_HIST		Ex Holding France S.A.R.L. (Historical)	EUR

HFM Dimensions: Custom 1

- Custom 1 in this HFM application captures the following additional account detail:
  - **Personnel_Costs**: personnel compensation and other cost detail
  - **Production** specific product and production material detail
  - **Tax_Detail**: additional tax category detail
  - **Gen_Costs**, **Marketing**, **Outside_Services**, **Op_Supp_Serv**: additional general and specific expense category detail
- If no additional detail is required for an account, the **C1_NoDetail** member captures default data.
- The Custom 1 top member is **TopC1**.

HFM Dimensions: Custom 2

- Custom 2 in this HFM application is used to store data related to responsibility, including PPE, Debt and Customer Detail.
  - **Machinery_Equipment**: used to capture PPE (property, plant and equipment) detail for Machinery and Equipment
  - **Manufacturing**: used to capture specific PPE detail by Manufacturing line by location
  - **DebtInstruments**: used to capture third party debt detail by debtor by location
  - **TopCustomers**: used to capture sales and units sold by customer detail
- If no additional detail is required for an account, the **C2_NoDetail** member captures default data.
- The Custom 2 top member is **TopC2**.

HFM Dimensions: Custom 3

- Custom 3 in this HFM application had a couple of original purposes.
  - **Rollforward** Detail: (balance sheet movements) for specific balance sheet accounts such as PPE, tax and debt
  - **Cash Flow**: used to capture cash flow calculations and allow for manual cash flow adjustments to facilitate cash flow reporting
- All balances from G/Ls, as well as any original/source input are loaded into the **C3_Load** member.
- The Custom 3 top member is **TopC3.**

HFM Dimensions: Custom 3

- TopC3 - Top C3
  - C3_Load - Load Ending Balance Here
  - VAL_ENDBAL - This member should be zero for accounts with Movement
    - C3_Load - Load Ending Balance Here
    - END_BAL - Ending Balance
      - BEG_BAL - Beginning Balance
      - ADDITIONS - Additions
      - DISPOSALS - Disposals
      - TRANSFERS - Transfers
      - OTHERADJ - Other Adjustments
      - CTA - Currency Translation Adjustment
  - CF_TOTAL - Total Cash Flow
    - CF_CALC - Calculated Cash Flow
    - CF_ADJ - Cash Flow Adjustments

HFM Dimensions: Custom 4

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- The Custom 4 dimension is used to report financial data in accordance with **U.S. GAAP**, **IFRS**, and **local statutory** reporting requirements.
- Base dimension members for input or adjustment:
  - **Ledger**: all balances from GLs as well as any original input are loaded into the member
  - **Adjust**: adjustments made in HFM
  - **USGAAP_ADJ**: used to adjust Local information to arrive at US GAAP
  - **IFRS_ADJ**: used to adjust Local information to arrive at IFRS
  - **LocalStat_ADJ**: used to adjust Local information to Local Stat (e.g., France GL is in IFRS and needs to be adjusted to arrive at local statutory reporting)
- The Custom 4 top member is **TopC4**. However, this is one instance in which the top member should not be used when running reports.

HFM Dimensions: Custom 4

- TopC4 - Top C4 - DO NOT USE
  - USGAAP - US GAAP Balance
    - Input - Total Local Stat
      - Ledger - Source Trial Balance
      - Adjust - Ledger Adjustments
    - USGAAP_ADJ - US GAAP Adjustments
  - IFRS - IFRS Balance
    - Input - Total Local Stat
      - Ledger - Source Trial Balance
      - Adjust - Ledger Adjustments
    - IFRS_ADJ - IFRS Adjustments Only
  - LocalStat - Local Stat
    - Input - Total Local Stat
      - Ledger - Source Trial Balance
      - Adjust - Ledger Adjustments
    - LocalStat_Adj - Local Statutory Adjustments

CHALLENGE

Challenge

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- Acquisition finalized 1 April 2010
- One month prior to go-live, September 2010
  - Neither acquiring company nor auditors would require a hard close to distinguish the change in ownership
  - History still needed to be available, but separate from go-forward reporting
  - Argentina locations are functional USD locations although ledgers are maintained in pesos
- The company still wanted to be able to see operations by month for 2010, so:
  - Just loading the opening balance sheet into the "go-forward" entities would have doubled the balance sheet in the Operations / Geography hierarchy
  - Just loading the ongoing YTD trial balance (including P&L) into "go-forward" entities would not properly reflect the current year's activity for the acquiring company
- Argentina locations are not able to record purchase price adjustments into their source ledgers

SOLUTION

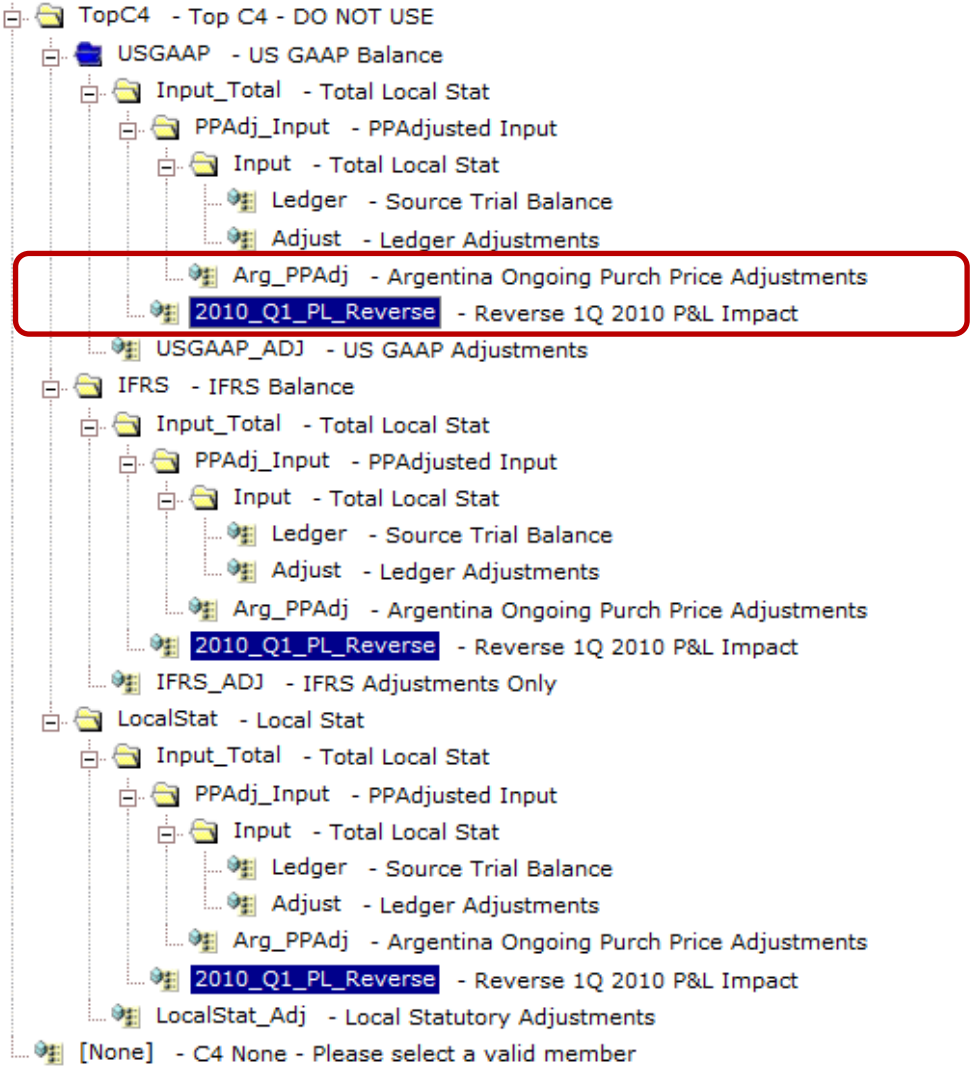
Modified Custom 3

- Custom 3 was modified to add new members specifically for Opening Balance Sheet Data.
- The new members were set to specifically NOT aggregate up to the Top C3 member in order to NOT double Balance Sheet data.

Level 1	Level 2	Level 3	Level 4	Level 5	Description	Calc'd	Agg
TopC3					Top C3		1
	C3_Load				Load Ending Balance Here		1
	VAL_ENDBAL				This member should be zero for accounts with Movement		0
		C3_Load			Load Ending Balance Here		1
		END_BAL			Ending Balance		-1
			BEG_BAL		Beginning Balance	X	1
			TOT_OPE_BS		Total Opening BS		0
				201004_OPE_BS	April 2010 Opening Balance Sheet		0
				201004_ARG_ADJ	April 2010 Argentina Adjustments		0
			ADDITIONS		Additions		1
			DISPOSALS		Disposals	X	1
			TRANSFERS		Transfers		1
			OTHERADJ		Other Adjustments		1
			CTA		Currency Translation Adjustment		1
	CF_TOTAL				Total Cash Flow	X	1
		CF_CALC			Calculated Cash Flow		1
		CF_ADJ			Cash Flow Adjustments		1
	HIST_TOTAL				Historical Balance, Current Period	X	1
		PRIOR_HIST_BAL			Prior Period Historical Balance		1
		CURR_PER_ADJ			Current Period Historical Balance Adjustment		1
	MOVEMENT				Ending Balance Movements		0
		C3_Load			Load Ending Balance Here		1
		BBTOT			Beginning Balance - Total		-1
			BEG_BAL		Beginning Balance	X	1
			TOT_OPE_BS		Total Opening BS		0
				201004_OPE_BS	April 2010 Opening Balance Sheet		0
				201004_ARG_ADJ	April 2010 Argentina Adjustments		0
[None]					C3 None - Please select a valid member		

Modified Custom 4

- Custom 4 was modified to add new members:
  - To specifically reverse the March 2010 YTD P&L data for all the go-forward entities
  - To allow the Argentina locations to capture and adjust their data for both purchase price adjustments and USD re-measurements



Modified Entities

Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Description	Currency
LEGAL						El Holdings II L.P.	USD
	EL_US					El US Holding Company	USD
		EXCORP				Ex Corporation	USD
		ELUSHOLD				El US Holding Company	USD
	EL_NETHERLANDS					El Netherlands Holding Company	USD
		ELBVHOLD				El Netherlands Holding Company	USD
		EXHOLDBV				Ex Holdings B.V.	EUR
			EXBV			Ex Holdings B.V.	EUR
			EXHOLDFR			Ex Holding France S.A.R.L.	EUR
				EXFR		Ex Holding France S.A.R.L.	EUR
				BXFRANCE		Bx France	EUR
			BXSUISSE			Bx Suisse, S.A.	CHF
			BXBV			Bx Netherlands B.V.	EUR
				BXBV		Bx Netherlands B.V.	EUR
				BXGMBH		Bx Sales GmbH	EUR
			EPSA_USD			Ex Packaging, S.A. (USD)	USD
				EPSA		Ex Packaging, S.A.	ARS
				EPSA_ADJ_USD		Ex Packaging, S.A. (USD Adj)	USD
			EASA_USD			Ex Argentina, S.A. (USD)	USD
				EASA		Ex Argentina, S.A.	ARS
				EASA_ADJ_USD		Ex Argentina, S.A. (USD Adj)	USD
		EHBPLTDA				Ex Holding Brasil Participacoes Ltda	BRL
	ELHOLD_LP					El Holdings II L.P.	USD

- USD entities were added for use with the Argentina entities in pesos.
- These entities more easily facilitate USD re-measurements and purchase price adjustments.

Modified Entities

Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Description	Currency
GEOGRAPHY						Total Regions	USD
	AMERICAS					Americas	USD
		US				USA	USD
			EXCORP			Ex Corporation	USD
			EXCORP_HIST			Ex Corporation (Historical)	USD
		ARGENTINA				Argentina	USD
			EARG			Ex Argentina	USD
				EASA_USD		Ex Argentina, S.A. (USD)	USD
					EASA	Ex Argentina, S.A.	ARS
					EASA_ADJ_USD	Ex Argentina, S.A. (USD Adj)	USD
				EASA_HIST_USD		Ex Argentina, S.A.(Historical) (USD)	USD
					EASA_HIST	Ex Argentina, S.A.(Historical)	ARS
					EASA_HIST_ADJ_USD	Ex Argentina, S.A. (Historical) (USD Adj)	USD
			EPKG			Ex Packaging	USD
				EPSA_USD		Ex Packaging, S.A. (USD)	USD
					EPSA	Ex Packaging, S.A.	ARS
					EPSA_ADJ_USD	Ex Packaging, S.A. (USD Adj)	USD
				EPSA_HIST_USD		Ex Packaging, S.A.(Historical) (USD)	USD
					EPSA_HIST	Ex Packaging, S.A.(Historical)	ARS
					EPSA_HIST_ADJ_USD	Ex Packaging, S.A. (Historical) (USD Adj)	USD
		BRAZIL				Brazil	USD
			EHBPLTDA			Ex Holding Brasil Participacoes Ltda	BRL

Argentina Functional USD

Argentina Entity Recording Opening Balance Sheet

Scenario:ACTUAL | Year:2010 | Period:Mar | View:<Scenario View> | Custom2:TopC2

EPSA_Adjust_Local_Balances_Special - EPSA Opening Balance Sheet Entries

			EPSA	EPSA			EPSA_ADJ_USD		EPSA_USD
			201004_OPE_BS	201004_OPE_BS	TOT_OPE_BS		201004_ARG_AD		TOT_OPE_BS
			Ledger	Arg_PPAdj	PPAdj_Input		Adjust	Arg_PPAdj	PPAdj_Input
			<Entity Currency>	<Entity Currency>		USD Total	<Entity Currency>		
BALANCESHEET	[ICP Top]	TopC1	-0.46	-0.43	-0.89	230,643.07	0.07	-36,110.35	230,642.79
CASHINHAND	[ICP None]	C1_NoDetail	10,000.00		10,000.00	2,579.00			2,579.00
CASHINBANK			8,978,389.02		8,978,389.02	2,876,416.53			3,315,526.96
AR_TRADE			9,180,628.38		9,180,628.38	2,367,684.06			2,367,684.06
AR_ALLOWANCE			-86,244.51		-86,244.51	-22,242.46			-22,242.46
REC_CASHHELD_LOCALSTAT			2,293,085.29		2,293,085.29	591,386.70			591,386.70
AR_IC	EXBV		413,256.38		413,256.38	106,578.82			106,578.82
REC_VAT	[ICP None]		3,311,049.13		3,311,049.13	853,919.57			853,919.57
REC_TAX		Income_Tax	3,430,239.14		3,430,239.14	884,658.67			884,658.67
		Sales_Tax	22.67		22.67	5.85			5.85
PPD_INSURANCE		C1_NoDetail	41,959.99		41,959.99	10,821.48			10,821.48
SUPPLIER_ADV			278,915.28		278,915.28	71,932.25			71,932.25
PPD_OTHER			1,245,972.33		1,245,972.33	321,336.26			321,336.26
RAWMATERIALS		EPSA_Filler	3,590,434.05	-3,590,434.05	0.00	0.00	943,514.89		943,514.89
		Packaging	2,956,362.88	-2,956,362.88	0.00	0.00	776,890.03		776,890.03
RM_IN_TRANSIT		EPSA_Filler	464,500.19	-464,500.19	0.00	0.00	119,778.29		119,778.29
WORKINPROGRESS		ContractFilled	5,236,271.76	-5,236,271.76	0.00	0.00	1,376,017.58		1,376,017.58
FINISHEDGOODS			-698,278.81	698,278.81	0.00	0.00	-183,497.72	254,000.00	70,502.28
LAND		C1_NoDetail	2,216,661.03	-2,216,661.03	0.00	0.00		5,500,000.00	5,500,000.00
BUILDING			10,788,916.35	-10,788,916.35	0.00	0.00		2,778,800.00	2,778,800.00
MFG_LINES			3,970,006.80	-3,970,006.80	0.00	0.00		4,242,450.00	4,242,450.00
TOOLING			74,781.45	-74,781.45	0.00	0.00			36,110.00
MACH_EQUIPMENT			14,273,750.86	-14,273,750.86	0.00	0.00		4,316,121.96	4,316,121.96
CIP			426,654.96	-426,654.96	0.00	0.00		111,613.69	111,613.69
AD_BUILDING			-2,697,208.66	2,697,208.66	0.00	0.00			0.00

Argentina Functional USD

Argentina Entity Recording Balance Sheet for Opening Period plus 1

Scenario:ACTUAL | Year:2010 | Period:Apr | View:<Scenario View> | Custom3:C3_Load

08_EPSA_FULL_BS_Spec - EPSA Full Balance Sheet

				EPSA ARS Ledger	Adjust	Arg_PPAdj	ARS Adjs Input_Total	ARS Total	USD Total	EPSA_ADJ_USD USD Adjust	Arg_PPAdj	USD Adjs Input_Total	EPSA_USD USD USGAAP
FAS52, Functional Currency Translation Adj	[ICP Top]	TopC1	TopC2						-5,198,381.93	489,917.73	4,618,333.61	0.00	-90,130.59
Total Assets				70,181,297.90		-52,161,611.07	2,683,337.00	20,742,757.83	28,127,309.11	6,591,531.00	-5,045,511.61	3,616,222.22	33,289,550.72
Total Liabilities & Shareholder's Equity				70,180,495.56	-2,098,449.45	-50,062,359.38	2,683,337.00	20,742,757.73	28,127,309.11	6,591,531.00	-5,045,511.61	3,616,222.22	33,289,550.72
Balance Sheet				802.34	2,098,449.45	-2,099,251.69	0.00	0.10	0.00	0.00	0.00	0.00	0.00
Cash in Hand	[ICP None]	C1_NoDetail	C2_No	10,000.00				10,000.00	2,572.00				2,572.00
Cash in Banks				8,229,108.09				8,229,108.09	2,116,526.60				2,116,526.60
Account Receivable - Trade				11,729,184.40				11,729,184.40	3,016,746.23				3,016,746.23
Allowance Doubtful Accounts				-86,244.51				-86,244.51	-22,182.09				-22,182.09
Cash Held Against Accounts Rec (Local St...				169,995.93				169,995.93	43,722.95				43,722.95
Receivable - VAT				5,417,474.30				5,417,474.30	1,393,374.39				1,393,374.39
Receivable -Tax		Income_Tax		3,585,511.21				3,585,511.21	924,718.85				924,718.85
		Sales_Tax		42,002.83				42,002.83	10,836.69				10,836.69
Prepaid Insurance		C1_NoDetail		29,842.27				29,842.27	7,675.43				7,675.43
Supplier Advances				517,945.87				517,945.87	133,215.68				133,215.68
Prepaid Other				5,165,346.40		-5,165,346.00		0.40	0.10	1,223,892.00			1,223,892.10
Raw Materials		EPSA_Filler		3,335,611.49		-3,335,611.49		0.00	0.00	874,373.00			874,373.00
		Packaging		3,154,468.33		-3,154,468.33		0.00	0.00	826,890.00			826,890.00
Raw Materials in Transit		EPSA_Filler		144.18		-144.00		0.18	0.05	37.00			37.05
Work-in-Progress		ContractFilled		4,816,580.20		-4,816,580.00		0.20	0.05	1,262,584.00			1,262,584.05
Finished Goods				-932,526.34		932,526.00		-0.34	-0.09	-244,446.00			-244,446.09
Land		C1_NoDetail		2,216,661.03		-2,216,661.03		0.00	0.00		5,500,000.00		5,500,000.00
Buildings				10,788,916.35		-10,788,916.35		0.00	0.00		2,778,800.00		2,778,800.00
Manufacturing Lines			PkgHis	3,970,006.80		-3,970,006.80		0.00	0.00				0.00
			PkgAe								698,700.00		698,700.00
			PkgAe								941,940.00		941,940.00
			PkgAe								2,337,239.29		2,337,239.29
			PkgJar								89,580.00		89,580.00
			PkgPo								51,200.00		51,200.00
			PkgSa								48,580.00		48,580.00
			PkgTul								76,720.00		76,720.00
Tooling			PkgTo	74,781.45		-74,781.45		0.00	0.00		36,110.00		36,110.00
Machinery and Equipment			Prod_F	714,124.63		-714,124.63		0.00	0.00		272,000.00		272,000.00

Argentina Functional USD

Argentina Entity Recording P&L for Opening Period plus 1

Scenario:ACTUAL | Year:2010 | Period:Apr | View:<Scenario View> | Custom3:C3_Load

07_EASA_FULL_NETINCOME_Spec - EASA FULL Income Statement

			EASA ARS Ledger	Arg_PPAdj	ARS Total 2010_Q1_PL_Reve	ARS Adjs Input_Total	ARS Total	USD	EASA_ADJ_USD Adjust	Arg_PPAdj	USD Adjs Input_Total	EASA_USD USD
Balance Sheet	[ICP Top]	TopC1	-0.06	-0.03	0.00	0.00	-0.09	0.00	0.00	0.00	0.00	0.00
Goodwill				10,157,426.00	-7,515,102.75	0.00	2,642,323.25	42,000,257.33	-342,577.00	-40,609,502.00	7,302,050.00	8,350,228.33
Sales	[ICP None]	AluminumCans	66,820,376.89		-49,200,618.78		17,619,758.11	4,545,897.59				4,545,897.59
Sales - Other		C1_NoDetail	880,250.13		-390,832.55		489,417.58	126,269.74				126,269.74
(Sales - Freight)			-136,562.24		108,428.24		-28,134.00	-7,258.57				-7,258.57
(Sales Deductions - Other)			-594,230.08		410,689.03		-183,541.05	-47,353.59				-47,353.59
Production Material Cost Consumed		Slug	32,530,697.79		-23,954,677.15	-12,840,173.41	-4,264,152.77	-1,100,151.41				-1,100,151.41
		Varnish	4,441,064.21		-3,290,097.42		1,150,966.79	296,949.43				296,949.43
		Ink	261,752.75		-191,326.43		70,426.32	18,169.99				18,169.99
		Packaging	393,688.05		-318,705.68		74,982.37	19,345.45				19,345.45
		OtherProdSupp	257,835.05		0.00		257,835.05	66,521.44				66,521.44
Intercompany Cost of Goods Sold	BXSUISSE	C1_NoDetail				12,840,173.41	12,840,173.41	3,312,764.74				3,312,764.74
Purchase Price Variance	[ICP None]	Slug	959,950.00		-959,950.00		0.00	0.00				0.00
Material Freight		C1_NoDetail	30,900.69		0.00		30,900.69	7,972.38				7,972.38
Scrap Costs			-210,775.98		274,593.25		63,817.27	16,464.86				16,464.86
(Scrap Sales)			-2,718,223.00		1,829,009.40		-889,213.60	-229,417.11				-229,417.11
(Material Adjustment to Inventory)		Other_Aluminum	9,212.98		7,626.90		16,839.88	4,344.69				4,344.69
Direct Labor		Wages_Salaries	2,052,695.75		-1,413,586.65		639,109.10	164,890.15				164,890.15
		Overtime	331,275.89		-250,290.86		80,985.03	20,894.14				20,894.14
		Bonus	377,186.04		-252,587.95		124,598.09	32,146.31				32,146.31
		13Month	252,448.33		-175,059.46		77,388.87	19,966.33				19,966.33
		PayrollTaxes	928,206.99		-689,563.65		238,643.34	61,569.98				61,569.98
		Severance	12,240.95		-6,119.07		6,121.88	1,579.45				1,579.45
		Vacation	156,175.75		-108,427.39		47,748.36	12,319.08				12,319.08
Indirect Labor		Wages_Salaries	383,399.96		-266,996.98		116,402.98	30,031.97				30,031.97
		Overtime	55,475.47		-40,956.04		14,519.43	3,746.01				3,746.01
		Bonus	80,408.17		-57,060.10		23,348.07	6,023.80				6,023.80
		13Month	45,878.55		-32,171.41		13,707.14	3,536.44				3,536.44
		PayrollTaxes	179,694.10		-136,463.26		43,230.84	11,153.56				11,153.56
		Vacation	28,653.62		-20,092.77		8,560.85	2,208.70				2,208.70
Electricity		C1_NoDetail	1,460,546.06		-1,054,519.86		406,026.20	104,754.76				104,754.76
Gas			326,039.32		-241,257.47		84,781.85	21,873.72				21,873.72

Use of Modified Custom Dimensions

- Load the opening balance values into the C3 Member, 201004_OPE_BS instead of the default C3_Load member into the “opening period” in the “go-forward” (not _hist) entity.
  - Note: General ledgers were adjusted as statutorily permitted, but as there was no actual ledger close, this file still reflected all 2010 activity.
- Loading the YTD local source ledger P&L data by line item as negative numbers into the C4 Member, 2010_Q1_PL_Reverse in the “go-forward” entity allowed for the correct periodic and year-to-date P&L activity of the “go-forward” entities.

Other Considerations

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- Special rules were written:
  - to pull the new beginning balance sheet data into the regular balance sheet roll-forwards for subsequent periods.
  - to modify historical override rules using the new opening balance sheet.
  - to accommodate rules required for functional currency reporting particularly for the recognition of foreign exchange currency impacts in the current year P&L rather than in B/S equity.
- Special reports were written to enable reporting of the Opening Balance Sheet as well as the subsequent monthly reporting.
- The local general ledger YTD P&L as of the acquisition date had to be loaded as a reversal into every period through 2010 to allow for the proper monthly and YTD reporting for the new owners.

Lessons Learned

- In this particular instance, the project team tried to ask as many questions as possible to avoid facing having to re-visit the design so far into the build.
- Fortunately, the basic design, although it was already using all 4 custom dimensions, was built with sufficient flexibility to allow for the changes that were necessary.

Questions

Thank You !

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