

Financial Statement & Net Worth Terminology

Term	Definition
Audited Financial Statement	A financial statement that has been audited and represents all components of a financial statement including balance sheet, cash flow statement and income statement
Compiled	An unaudited financial statement for which the financial data has been assembled by a CPA or equivalent but not reviewed for accuracy. May be referred to as <i>Unaudited (Compiled) or Unaudited-Compiled</i>
Consolidated Financial Statement	Audited financial statements of a group (parent and all its subsidiaries) presented as those of a single entity
Consolidated Schedules	Audited or unaudited financial statements for a subsidiary as included in the parent company's consolidated financial statement
CIK Number (Central Index Key)	A unique identifier assigned by the SEC to companies who file disclosure documents with the SEC. This number is reported on Company 10K filings as required for publicly traded companies. Some jurisdictions alternatively refer to this number as the 10K Id number. However, the 10K Id number is a filing identifier for the 10K filing and is not used to uniquely identify a Company.
Financial Statement	The generic reference to a financial statement, either audited or unaudited. The financial statement may contain one or more component: balance sheet, cash-flow statement, statement of income, etc.
Financial Statement Classification	The type of financial statement required by a jurisdiction in regards to one of the following designations (shown in highest to lowest ranking stringency as they appear in the system): <ul style="list-style-type: none"> • Audited • Unaudited (reviewed) • Unaudited (compiled) • Unaudited
Financial Statement Period End Date	The period end date that corresponds to the Financial Statement Filing. This date should correspond to the classification of the financial statement and the Fiscal Year End of the Company
Financial Statement Period Type	Represents the period to which the Financial Statement Filing pertains relative to the Fiscal Year. E.g. annual, quarterly or year-to-date. The Period Type qualifies the Financial Statement Filing in conjunction with the Fiscal Year
Fiscal Year	Any 12-month period a company uses for accounting purposes
Fiscal Year End	The last day of a 12-month accounting period
Key Financial Data	Numeric values of Assets, Liabilities & Owners' Equity to be entered into the system by the company in conjunction with

NATIONWIDE MORTGAGE LICENSING SYSTEM

	submitting a Financial Statement filing that is classified as an Annual/Initial statement
Net Worth (Owner's Equity)	The amount by which assets exceed liabilities calculated according to Generally Accepted Accounting Principles (GAAP).
Reviewed	An unaudited financial statement for which the financial data has been reviewed for accuracy by a CPA or equivalent. May be referred to as <i>Unaudited (Reviewed) or Unaudited-Reviewed</i>
Unaudited Financial Statement	One or more components of a financial statement (balance sheet, cash flow statement, income statement) that has not been audited.
Unaudited (Compiled) Financial Statement	An unaudited financial statement for which the financial data has been assembled by a CPA or equivalent but not reviewed for accuracy.
Unaudited (Reviewed) Financial Statement	An unaudited financial statement for which the financial data has been reviewed for accuracy by a CPA or equivalent.