

## Financial Statement & Net Worth Terminology

Term	Definition
<b>Audited Financial Statement</b>	A financial statement that has been audited and represents all components of a financial statement including balance sheet, cash flow statement and income statement
<b>Compiled</b>	<p>An unaudited financial statement for which the financial data has been assembled by a CPA or equivalent but not reviewed for accuracy.</p> <p><b>May be referred to as <i>Unaudited (Compiled) or Unaudited-Compiled</i></b></p>
<b>Consolidated Financial Statement</b>	Audited financial statements of a group (parent and all its subsidiaries) presented as those of a single entity
<b>Consolidated Schedules</b>	Audited or unaudited financial statements for a subsidiary as included in the parent company's consolidated financial statement
<b>CIK Number (Central Index Key)</b>	<p>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.</p> <p>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.</p>
<b>Financial Statement</b>	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.
<b>Financial Statement Classification</b>	<p>The type of financial statement required by a jurisdiction in regards to one of the following designations (<b>shown in highest to lowest ranking stringency as they appear in the system</b>):</p> <ul style="list-style-type: none"> <li>Audited</li> <li>Unaudited (reviewed)</li> <li>Unaudited (compiled)</li> <li>Unaudited</li> </ul>
<b>Financial Statement Period End Date</b>	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
<b>Financial Statement Period Type</b>	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
<b>Fiscal Year</b>	Any 12-month period a company uses for accounting purposes
<b>Fiscal Year End</b>	The last day of a 12-month accounting period
<b>Key Financial Data</b>	Numeric values of Assets, Liabilities & Owners' Equity to be entered into the system by the company in conjunction with

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