

Transaction Exchange Rate

Account	Name	Fwd Balance	Net Change	Balance
111101	Petty Cash	600.00	0.00	600.00
111202	Chase Business Checking #1567 (MEDLEY)	7,863.88	0.00	7,863.88
111203	Chase Business Classic #4372 (CK)	228,075.69	82,525.92	310,601.61
111204	Chase Business Checking #4380 (Commercial)	74,929.68	-67,556.46	7,373.22
111301	PayPal Account	14,590.56	183.16	14,773.72
112101	Accounts Receivables	657,080.71	149,197.25	806,277.96
113101	Inventory	8,135,815.00	143,191.16	8,279,006.16
114002	Prepaid Insurance	10,215.98	-1,152.17	9,063.81
114003	Prepaid Interest	28,523.47	-654.90	27,868.57
114099	Other Prepaid Expenses	19,376.94	12,208.27	31,585.21
115001	Prepayment to Vendors	181,343.72	-129,315.36	52,028.36
121104	Machine & Equipment - Gross	224,288.34	0.00	224,288.34
121105	Operation Equipment - Gross	847,506.93	0.00	847,506.93
121106	Office Equipment - Gross	182,100.04	0.00	182,100.04
121107	Transportation Equipment - Gross	432,935.71	0.00	432,935.71
121108	IT Equipment - Gross	42,303.50	0.00	42,303.50
121203	Leasehold Improvement - Acumm. Depreciation	-10,459.55	-48.92	-10,508.47
121204	Machine & Equipment - Acumm. Depreciation	-179,749.68	-1,172.08	-180,921.76
121205	Operation Equipment - Acumm. Depreciation	-833,972.25	0.00	-833,972.25
121206	Office Equipment - Acumm. Depreciation	-182,100.04	0.00	-182,100.04
121207	Transportation Equipment - Acumm. Depreciation	-334,953.74	-2,403.50	-337,357.24
121208	IT Equipment - Acumm. Depreciation	-41,045.50	0.00	-41,045.50
122001	Deposits Paid	119,630.66	0.00	119,630.66
Group		9,624,900.05	185,002.37	9,809,902.42
212001	Accounts Payable	-8,619,824.23	-384,349.26	-9,004,173.49
213001	Accrued Inventory	220,038.87	113,742.38	333,781.25
213003	Accrued Freight	1,799.99	-2,699.99	-900.00
213005	Accrued Brokerage	-1,024.39	5,344.80	4,320.41
213006	Accrued Dragage	3,465.01	-2,585.02	879.99
213999	Accrued Miscellaneous	17,018.51	-17,243.51	-225.00
215004	Accrued Sale Tax	-3,250.58	-325.24	-3,575.82
216101	Customer Deposits	-41,889.73	36,890.07	-4,999.66
221001	Chase Business Line (LC) #8002	-451,392.63	50,000.00	-401,392.63
221002	Chase BB Commercial Loan (LC Move) #8007	-67,174.55	2,584.00	-64,590.55
221003	Chase BB Commercial Loan #8015	-190,638.78	3,890.01	-186,748.77
222001	Note Payable US Bank - KILN01	-20,483.82	2,926.26	-17,557.56
222002	Chase Installment Loan #8003 - KILN02	-59,138.73	3,385.95	-55,752.78
222003	Chase Installment Loan #8014 - STACKER	-116,570.77	2,064.36	-114,506.41
222004	Note Payable Equipments Loans	-232,240.85	5,786.33	-226,454.52
Group		-9,561,306.68	-180,588.86	-9,741,895.54
311001	Owner Investments	-203,544.20	0.00	-203,544.20
311002	Owner Investments: SIGMA HOLDINGS	-120,830.70	0.00	-120,830.70
313001	Owner Distribution	397,173.56	0.00	397,173.56
331001	Retained Earnings -Beg. of YR. Balance	-508,756.92	0.00	-508,756.92
331002	Retained Earnings -Current Yr. P/L	5,068.20	0.00	5,068.20
Group		-430,890.06	0.00	-430,890.06
410001	Sales - Taxable & NonTaxable	-3,109,620.43	-1,103,381.03	-4,213,001.46
420001	Bank Fees Collected	-50.00	-25.00	-75.00
430099	Other Income	-120.00	-30.00	-150.00
Group		-3,109,790.43	-1,103,436.03	-4,213,226.46
510001	Cost of Goods Sold (COGS)	2,429,733.69	866,166.13	3,295,899.82

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520001	Purchase Price Variance	14.17	220.31	234.48
520002	Purchase Freight Variance	375.03	-5.00	370.03
520004	Purchase Brokerage Variance	291.76	-0.31	291.45
520005	Purchase Drayage Variance	-0.07	0.00	-0.07
520006	Demurrage	-2.02	-0.32	-2.34
530002	Inventory Adjustment	-332.79	0.01	-332.78
540001	Delivery Ocean Freigh	1,945.00	5,125.54	7,070.54
540002	Delivery Truck Shipping	24,050.43	14,214.38	38,264.81
540003	Delivery Others	3,395.77	454.28	3,850.05
560001	Millwork (COGS)	3,348.85	2,737.50	6,086.35
560003	Loading (COGS)	826.29	771.88	1,598.17
580001	Commissions on Sales (COGS)	4,531.09	116.10	4,647.19
590001	Other Costs	206.40	112.00	318.40
Group		2,468,383.60	889,912.50	3,358,296.10
611001	Salaries & Wages	280,430.76	69,781.38	350,212.14
612001	ER SS/Medicare	20,811.55	5,034.85	25,846.40
612002	FUTA (Federal Unemployment Tax Act.)	706.19	29.39	735.58
612003	ER SUI State Employment	2,825.97	116.08	2,942.05
613001	Workers' Compensations	4,639.29	3,504.65	8,143.94
614001	Group Medical Insurance	12,407.55	3,321.42	15,728.97
614003	Life Insurance	3,285.48	0.00	3,285.48
616001	Commission	2,541.40	0.00	2,541.40
617001	Payroll Fees	2,773.40	599.99	3,373.39
617002	HR Expenses - Hiring	323.62	0.00	323.62
618001	Contract Labor	180.00	3,261.70	3,441.70
622001	Storage	4,021.54	2,021.55	6,043.09
623099	Other Warehouse Supplies	6,508.32	3,411.22	9,919.54
624001	Warehouse Maintenance & Repairs	4,168.09	0.00	4,168.09
624002	Kiln Maint., Improvements & Repairs	574.53	311.08	885.61
624003	Forklift Maint., Improvements & Repairs	4,264.59	0.00	4,264.59
624005	Forklift Fuel (Propane) Expense	3,436.52	693.59	4,130.11
624099	Warehouse Other Equip. Maint. & Repairs	577.75	0.00	577.75
625001	Truck Maint., Improvements & Repairs	10,203.92	2,248.93	12,452.85
625004	Truck Fuel Expense	14,789.58	4,866.15	19,655.73
625005	Truck Rental Expense	0.00	5.48	5.48
631001	Settlement Discounts Given	7,914.69	3,013.15	10,927.84
631002	Discounts Given	1.47	0.27	1.74
633001	Advertising	251.20	0.00	251.20
633003	Marketing	353.10	1,189.84	1,542.94
633004	Sales Promotions	14,530.28	3,261.95	17,792.23
634001	Travel	26,009.14	5,558.17	31,567.31
634002	Toll Expenses (Sunpass)	3,871.31	1,173.65	5,044.96
635001	Car Maint., Improvements & Repairs	186.43	26.30	212.73
635004	Car Fuel Expense	2,422.31	598.08	3,020.39
641002	Legal Fees	19.07	0.00	19.07
641003	Consulting Fees	3,600.00	900.00	4,500.00
642003	Postage / Post Office Box	694.56	360.57	1,055.13
642004	Dues and Subscriptions	569.80	249.95	819.75
642005	Licenses & Permits	422.39	540.35	962.74
643001	Bank Charged Fees	2,114.89	481.33	2,596.22
643002	Credit Card Commissions	14,934.83	5,310.22	20,245.05
643007	Write Off A/R-A/P	-215.01	-839.32	-1,054.33
644003	Office Supplies - Basic Supplies	2,816.99	931.97	3,748.96
644005	Groceries & Utilities	313.84	78.46	392.30

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645001	Telephone - Office Service	3,103.16	1,189.33	4,292.49
645002	Telephone - Cellular Service	3,418.74	784.73	4,203.47
645003	Internet access + Cable	6,898.16	1,499.24	8,397.40
645004	Security Services	878.74	314.62	1,193.36
646001	Equipment Lease - Copier	2,364.68	214.00	2,578.68
646003	Office Repairs & Maintenance - Others	575.00	0.00	575.00
647005	Other IT Expenses	10,927.44	1,917.36	12,844.80
649002	Round Off	26.18	1.07	27.25
650001	Electric	4,943.00	1,897.90	6,840.90
650002	Water & Sewer	394.70	0.00	394.70
650003	Gas	1,169.48	404.57	1,574.05
650004	Pest Control	95.00	0.00	95.00
650005	Waste Removal	910.28	310.19	1,220.47
650007	Cleaning	3,640.00	980.00	4,620.00
661001	Rent - Building	194,986.79	50,186.59	245,173.38
661002	Car Lease	6,548.00	1,487.00	8,035.00
662099	Other Non-Income Taxes	59,346.76	0.00	59,346.76
663001	Insurance - GL/OC	13,144.68	3,286.17	16,430.85
663003	Insurance - Vehicles	5,717.71	1,236.72	6,954.43
663004	Insurance - Increase Premium	1,337.00	334.25	1,671.25
664001	Depreciation Expenses	14,498.00	3,624.50	18,122.50
665001	Interest Expense	18,093.03	8,299.54	26,392.57
671002	Exchange Rate Gain / Loss (AP)	-29,800.02	9,099.74	-20,700.28
Group		783,497.85	209,109.92	992,607.77
999999	Special Account for Y/E Profit Postings	0.00	0.08	0.08
Group		0.00	0.08	0.08
Total		-225,205.67	-0.02	-225,205.69