

PURPOSE

A month-end close workbook for a two-company trading group moving from 1,200 legacy ledger accounts to a shared chart of 280 five-digit natural accounts with department and branch segments. Legacy balances are mapped old-to-new and traced to the new trial balance; standard journals, bank, receivable, inventory, payroll and intercompany reconciliations, intercompany elimination and a dependency-driven close calendar produce consolidated and entity financial statements and close-performance KPIs.

QUESTIONS THIS MODEL ANSWERS

- Does every legacy account map to exactly one new account, and do balances carry across without loss?
- Which reconciliations, journals and tasks are holding this month's close, and how many days will it take?
- How has close time come down month by month, and what would a leaner team or a rework surge do to it?

HEADLINE RESULTS (SELECTED SCENARIO)

Close month: September · Group — consolidated

LEGACY ACCOUNTS	NEW NATURAL ACCOUNTS	JANUARY CLOSE (DAYS)	AUGUST CLOSE (DAYS)
1,200	280	15 days	7 days
SELECTED MONTH: DAYS SO FAR	SELECTED MONTH: TASKS COMPLETE	YTD REVENUE (SELECTED SCOPE)	YTD NET PROFIT (SELECTED SCOPE)
6 days	91.1%	\$6.5m	\$1.2m

HOW TO USE

Choose the close month, entity, reconciliation account, department, branch and capacity case in the yellow cells at the top of the Dashboard. Every sheet follows.

Account design sits on Chart of Accounts, Old-to-New Mapping and Reporting Map; transactions, journals and reconciliation support sit in the data sheets.

Section divider tabs (>>) group the sheets: close control first, then the chart of accounts, reporting, data and review.

Checks confirms the mapping, journals, trial balance, statements, intercompany and reconciliations all tie. Results recalculate whenever an input changes.

SHEET MAP

Sheet	What it does
CLOSE CONTROL	
Dashboard	Days to close, task completion, open reconciling items and post-close adjustments, with four charts
Close Calendar	Close tasks by working day, owner and dependency, with completion status
Reconciliation	Ledger vs independent support for each balance-sheet account, with open items
Standard Journals	Recurring and adjusting journals with approval, mapping and balance checks
Close KPIs	Monthly close days, completion, open items and post-close journals against target
Sensitivity	Close days under different team capacity and rework rates
CHART OF ACCOUNTS REDESIGN	
Chart of Accounts	280 five-digit natural accounts with ranges, types and reporting lines
Old-to-New Mapping	1,200 legacy accounts mapped to new accounts, department and branch
Reporting Map	Statement lines built from the new accounts
REPORTING	
Financial Statements	Profit and loss by department and branch, balance sheet, cash flow and budget variance
Mapped TB	Trial balance on the new chart by entity and segment
Intercompany	Intercompany invoices, balances and elimination entries
DATA	
Ledger	Legacy ledger balances by account
Transactions	Source transactions traced to legacy and new accounts
Recon Support	Independent support documents for each reconciliation
Recon Items	Open reconciling items with age and status
Recon Data	Matching keys for reconciliation lookups
Task Records	Close task log by month: owner, due day, completion and dependencies
Schedules	Accrual, prepayment, depreciation, deferred revenue and bonus schedules
Assumptions	Close parameters, materiality, team capacity and cost inputs
REVIEW	
Checks (hidden)	Mapping, journal, trial balance, statement, intercompany and reconciliation tests
Guide (hidden)	How to choose a view, trace a balance, post a journal and clear a reconciliation

Tabs marked (hidden) hold checks, guidance or history. Right-click any sheet tab and choose Unhide to view it.

OASIS | CLOSE CONTROL

Close month

Entity / reporting scope

Capacity scenario

September

Group — consolidated

Base capacity

September 2026 | Group — consolidated | USD

CLOSE HELD — material reconciliation requires evidence

DAYS TO CLOSE	TASK COMPLETION	OPEN RECON ITEMS	POST-CLOSE ADJUSTMENTS
6 days	91.1%	7	0



September 2026 results | \$791,868 segment revenue | \$159,040 segment net profit

Target and simulation are distinct from actual performance. Capacity scenarios affect simulated days only. Task completion and release use group dependencies; recon-item counts use the selected entity.

Close Calendar

OASIS TRADING CO | USD | Fictional 2026 close illustration | Controls on Dashboard

Task	Activity	Day Owner	Deadline	Dependency Raw status	Evidence / signoff	Completion date	Hours Gate	Dependency met	Recon ready Effective status
1	Lock period and issue cutoff instructions	1 Close manager	Thu 01-Oct	0 Complete	CLOSE-09-T01-SIGN	2-Oct	4 General	1	1 Complete
2	Confirm sales despatch cutoff	1 Sales controller	Thu 01-Oct	1 Complete	CLOSE-09-T02-SIGN	2-Oct	5 General	1	1 Complete
3	Confirm purchasing receipt cutoff	1 AP lead	Thu 01-Oct	1 Complete	CLOSE-09-T03-SIGN	2-Oct	5 General	1	1 Complete
4	Import and validate source trial balance	1 GL accountant	Thu 01-Oct	1 Complete	CLOSE-09-T04-SIGN	2-Oct	6 General	1	1 Complete
5	Reconcile operating bank	1 Treasury analyst	Thu 01-Oct	4 Complete	CLOSE-09-T05-SIGN	2-Oct	4 Bank — Operating	1	1 Complete
6	Reconcile collections bank	1 Treasury analyst	Thu 01-Oct	4 Complete	CLOSE-09-T06-SIGN	2-Oct	5 Bank — Collections	1	1 Complete
7	Reconcile payroll bank	1 Payroll lead	Thu 01-Oct	4 Complete	CLOSE-09-T07-SIGN	2-Oct	3 Bank — Payroll	1	1 Complete
8	Reconcile AR control and ageing	1 AR lead	Thu 01-Oct	2 Complete	CLOSE-09-T08-SIGN	2-Oct	8 Accounts receivable	1	1 Complete
9	Reconcile AP control and ageing	1 AP lead	Thu 01-Oct	3 Complete	CLOSE-09-T09-SIGN	2-Oct	8 Accounts payable	1	1 Complete
10	Prepare utilities accrual	2 GL accountant	Fri 02-Oct	3 Complete	CLOSE-09-T10-SIGN	5-Oct	4 General	1	1 Complete
11	Prepare freight and service accruals	2 AP lead	Fri 02-Oct	3 Complete	CLOSE-09-T11-SIGN	5-Oct	5 General	1	1 Complete
12	Review accrual reversals and invoices	2 GL accountant	Fri 02-Oct	10 Complete	CLOSE-09-T12-SIGN	5-Oct	4 General	1	1 Complete
13	Roll forward prepayment schedules	2 GL accountant	Fri 02-Oct	4 Complete	CLOSE-09-T13-SIGN	5-Oct	5 Prepayments	1	1 Complete
14	Calculate equipment depreciation	2 Asset accountant	Fri 02-Oct	4 Complete	CLOSE-09-T14-SIGN	5-Oct	5 Fixed assets	1	1 Complete
15	Validate payroll and earned bonus accrual	2 Payroll lead	Fri 02-Oct	7 Complete	CLOSE-09-T15-SIGN	5-Oct	6 Payroll	1	1 Complete
16	Review manual journal evidence	2 Finance controller	Fri 02-Oct	12 Complete	CLOSE-09-T16-SIGN	5-Oct	4 General	1	1 Complete
17	Approve recurring close journals	2 Finance controller	Fri 02-Oct	16 Complete	CLOSE-09-T17-SIGN	5-Oct	4 General	1	1 Complete
18	Post approved journals once	2 GL accountant	Fri 02-Oct	17 Complete	CLOSE-09-T18-SIGN	5-Oct	3 General	1	1 Complete
19	Complete inventory count reconciliation	3 Warehouse controller	Mon 05-Oct	3 Complete	CLOSE-09-T19-SIGN	6-Oct	9 General	1	1 Complete
20	Review slow moving inventory exceptions	3 Warehouse controller	Mon 05-Oct	19 Complete	CLOSE-09-T20-SIGN	6-Oct	5 General	1	1 Complete
21	Verify shipment ownership and goods in transit	3 Purchasing lead	Mon 05-Oct	19 Complete	CLOSE-09-T21-SIGN	6-Oct	5 General	1	1 Complete
22	Review delivered revenue cutoff	3 Sales controller	Mon 05-Oct	2 Complete	CLOSE-09-T22-SIGN	6-Oct	6 General	1	1 Complete
23	Roll forward customer advances	3 GL accountant	Mon 05-Oct	22 Complete	CLOSE-09-T23-SIGN	6-Oct	4 General	1	1 Complete
24	Match intercompany invoices	3 Group accountant	Mon 05-Oct	18 Complete	CLOSE-09-T24-SIGN	6-Oct	5 General	1	1 Complete
25	Confirm intercompany settlements	3 Treasury analyst	Mon 05-Oct	24 Complete	CLOSE-09-T25-SIGN	6-Oct	4 General	1	1 Complete
26	Prepare intercompany eliminations	3 Group accountant	Mon 05-Oct	25 Complete	CLOSE-09-T26-SIGN	6-Oct	5 Intercompany	1	1 Complete
27	Reconcile illustrative VAT control	3 Tax accountant	Mon 05-Oct	18 Complete	CLOSE-09-T27-SIGN	6-Oct	5 VAT	1	1 Complete
28	Review mapped trial balance	4 Finance controller	Tue 06-Oct	18 Complete	CLOSE-09-T28-SIGN	7-Oct	6 General	1	1 Complete
29	Validate COA mapping conservation	4 Group accountant	Tue 06-Oct	28 Complete	CLOSE-09-T29-SIGN	7-Oct	4 General	1	1 Complete
30	Review department and branch allocations	4 FP&A analyst	Tue 06-Oct	29 Complete	CLOSE-09-T30-SIGN	7-Oct	5 General	1	1 Complete
31	Sign off banks and treasury	4 Treasury manager	Tue 06-Oct	5 Complete	CLOSE-09-T31-SIGN	7-Oct	3 Bank — Operating	1	1 Complete
32	Sign off AR and credit exceptions	4 Credit manager	Tue 06-Oct	8 Complete	CLOSE-09-T32-SIGN	7-Oct	3 Accounts receivable	1	1 Complete
33	Sign off AP supplier exceptions	4 Purchasing manager	Tue 06-Oct	9 Complete	CLOSE-09-T33-SIGN	7-Oct	3 Accounts payable	1	1 Complete
34	Sign off accruals and prepayments	4 Finance controller	Tue 06-Oct	13 Complete	CLOSE-09-T34-SIGN	7-Oct	4 Accruals	1	1 Complete
35	Sign off inventory differences	4 Warehouse manager	Tue 06-Oct	20 Complete	CLOSE-09-T35-SIGN	7-Oct	4 Inventory	1	0 Blocked
36	Sign off fixed assets and depreciation	4 Finance controller	Tue 06-Oct	14 Complete	CLOSE-09-T36-SIGN	7-Oct	3 Fixed assets	1	1 Complete
37	Sign off payroll and tax controls	4 Finance controller	Tue 06-Oct	27 Complete	CLOSE-09-T37-SIGN	7-Oct	4 Payroll	1	1 Complete
38	Review intercompany and elimination balances	4 Group controller	Tue 06-Oct	26 Complete	CLOSE-09-T38-SIGN	7-Oct	4 Intercompany	1	1 Complete
39	Review actual versus approved budget	4 FP&A analyst	Tue 06-Oct	30 Complete	CLOSE-09-T39-SIGN	7-Oct	6 General	1	1 Complete
40	Draft management commentary	5 FP&A analyst	Wed 07-Oct	39 Complete	CLOSE-09-T40-SIGN	8-Oct	5 General	1	1 Complete
41	Review working capital and cash movement	5 Treasury manager	Wed 07-Oct	31 Complete	CLOSE-09-T41-SIGN	8-Oct	4 General	1	1 Complete
42	Confirm open item owners and action dates	5 Close manager	Wed 07-Oct	34 Complete	CLOSE-09-T42-SIGN	8-Oct	4 General	1	1 Complete
43	Approve financial statements and inventory conclusion	5 Finance director	Wed 07-Oct	35 Pending		-	5 Inventory	0	0 Blocked
44	Approve consolidated management pack	5 Finance director	Wed 07-Oct	43 Pending		-	4 General	0	1 Blocked
45	Release pack and lock period	5 Close manager	Wed 07-Oct	44 Pending		-	3 All reconciliations	0	0 Blocked

Deadlines use Monday–Friday working days, with no local holiday calendar. A submitted signoff remains blocked until its dependency and material reconciliation gate are clear. This group close calendar is not filtered by department or branch.

Reconciliation

OASIS TRADING CO | USD | Fictional 2026 close illustration | Controls on Dashboard

Inventory | September 2026

Ledger balance	\$546,968
Independent support	\$542,468
Open support adjustments	-
Adjusted support	\$542,468
Unexplained difference	4500.00
Open items	1
Blocking entity reconciliations	1

HOLD — investigate and obtain evidence

Entity	Ledger	Support	Adjustment	Adjusted support	Unexplained	Open items Status
Oasis Trading Distribution LLC	\$331,494	\$326,994	-	\$326,994	\$4,500	\$1 Hold
Oasis Wholesale Logistics LLC	\$215,474	\$215,474	-	\$215,474	-	- Ready

The reconciliation summary follows month, entity and reconciliation type. Both legal entities remain visible below so offsetting differences cannot mask a hold. Department and branch filters apply to financial reporting, not these control balances.

WORKED BANK EXAMPLE — Distribution, January

Bank statement balance	\$125,400
Deposit in transit	\$4,500
Outstanding cheques	(\$9,200)
Adjusted bank balance	\$120,700
Unadjusted books	\$118,900
Bank fee posted once	(\$200)
Customer receipt posted once	\$2,000
Adjusted books	\$120,700
Worked difference	-
Live January ledger less example	-

Oasis Trading Distribution LLC — support records

Support record	Evidence reference	Quantity	Unit / balance	Support amount
Food / beverage SKU pool	OTD-09-6-1	100.00	\$1,635	\$163,497
Household SKU pool	OTD-09-6-2	125.00	\$654	\$81,749
Office / packaging SKU pool	OTD-09-6-3	150.00	\$272	\$40,874
Appliance SKU pool	OTD-09-6-4	175.00	\$117	\$20,437
Other inventory	OTD-09-6-5	200.00	\$102	\$20,437

Oasis Wholesale Logistics LLC — support records

Support record	Evidence reference	Quantity	Unit / balance	Support amount
Food / beverage SKU pool	OWL-09-6-1	100.00	\$1,077	\$107,737
Household SKU pool	OWL-09-6-2	125.00	\$431	\$53,869
Office / packaging SKU pool	OWL-09-6-3	150.00	\$180	\$26,934
Appliance SKU pool	OWL-09-6-4	175.00	\$77	\$13,467
Other inventory	OWL-09-6-5	200.00	\$67	\$13,467

Oasis Trading Distribution LLC — reconciling items

Item description	Amount	Support adjustment	Age days	Owner	Status	Evidence
Physical stock count shortfall under investigation	\$4,500		-	38 Warehouse controller	Investigating	RI-052-EVID

Oasis Wholesale Logistics LLC — reconciling items

Item description	Amount	Support adjustment	Age days	Owner	Status	Evidence
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Support sources and evidence references are fictional. Open timing items can be signed off with evidence. An investigating item above the materiality threshold or an unexplained material balance blocks completion.

Close KPIs

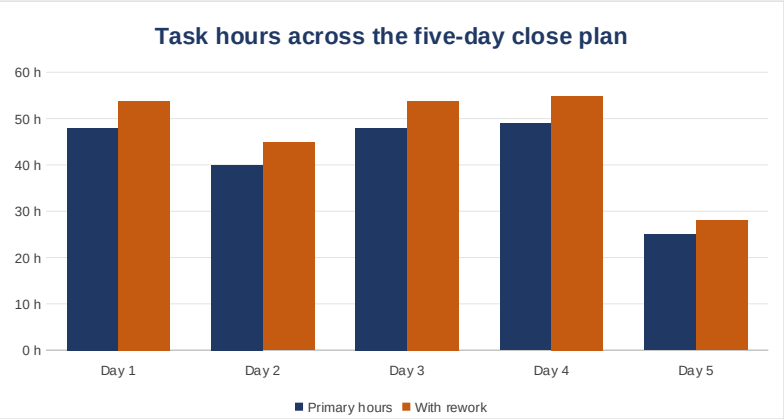
OASIS TRADING CO | USD | Fictional 2026 close illustration | Controls on Dashboard

Month	Period date	Record state	Target working days	Final actual days	Elapsed days	Effective tasks	Completion %	Open items	Post-close journals	Simulated days	Ramp productivity	Release gate
January	Jan-26	Fictional final actual	5	15		45	100.0%	6	2	15	33.0%	Released
February	Feb-26	Fictional final actual	5	14		45	100.0%	6	0	14	36.0%	Released
March	Mar-26	Fictional final actual	5	12		45	100.0%	6	0	12	41.0%	Released
April	Apr-26	Fictional final actual	5	11		45	100.0%	6	0	11	45.0%	Released
May	May-26	Fictional final actual	5	10		45	100.0%	6	0	10	50.0%	Released
June	Jun-26	Fictional final actual	5	9		45	100.0%	6	0	9	56.0%	Released
July	Jul-26	Fictional final actual	5	8		45	100.0%	6	0	8	63.0%	Released
August	Aug-26	Fictional final actual	5	7		45	100.0%	6	0	7	72.0%	Released
September	Sep-26	In progress	5		6	41	91.1%	7	0	6	85.0%	Hold
October	Oct-26	Illustrative future	5			0	-	6	0	5	100.0%	Planned
November	Nov-26	Illustrative future	5			0	-	6	0	5	100.0%	Planned
December	Dec-26	Illustrative future	5			0	-	6	0	5	100.0%	Planned

January–August are fictional completed closes. September shows six elapsed working days and remains on hold. October–December are prepared illustrations. The five-day target is a policy goal; simulated days are a workload/capacity calculation, not achieved results.

Simulation uses each month's task hours, rework rate, team FTE, productive hours and productivity ramp. Base capacity reaches five working days from October. Recorded actual close time stays separate.

September uses an illustrative 8 October 2026 review snapshot: six working days elapsed. Reconciling-item ages are measured at the selected month-end.



Close day	Primary hours	With rework	Tasks
Day 1	48	53.8	9
Day 2	40	44.8	9
Day 3	48	53.8	9
Day 4	49	54.9	12
Day 5	25	28.0	6

Financial Statements

OASIS TRADING CO | USD | Fictional 2025 close illustration | Controls on Dashboard
P&L follows selected department and branch. Balance sheet and cash flow show the full selected legal entity or consolidated group. USD; signed cash movements.

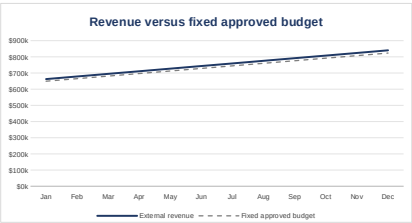
PROFIT AND LOSS	Month	Year to date
Revenue	\$791,868	\$6,545,295
COGS	\$457,468	\$3,774,115
Gross profit	\$334,400	\$2,771,180
Utilities	\$12,750	\$114,750
Insurance	\$3,000	\$27,000
Depreciation	\$18,000	\$162,000
Payroll expense	\$63,900	\$575,100
Rent	\$15,675	\$141,075
Marketing	\$4,125	\$37,125
Logistics	\$9,900	\$89,100
Technology	\$3,300	\$29,700
Credit losses	-	-
Administration	\$2,475	\$22,275
Operating expenses	\$133,125	\$1,198,125
EBITDA	\$219,275	\$1,735,055
Operating profit	\$201,275	\$1,573,055
Finance expense	\$2,475	\$22,475
Other income	-	-
Profit before tax	\$198,800	\$1,550,580
Income tax	\$39,760	\$310,116
Net profit	\$159,040	\$1,240,464

BALANCE SHEET — complete legal-entity scope		
	Closing	Prior month
Cash	\$2,490,552	\$2,321,228
Receivables	\$1,127,004	\$1,060,299
Inventory	\$546,968	\$528,669
Prepayments	\$9,000	\$12,000
VAT net receivable	-	-
Intercompany net receivable	-	-
PPE cost	\$1,080,000	\$1,080,000
Accumulated depreciation	(\$591,000)	(\$573,000)
Property and equipment, net	\$489,000	\$507,000
Other assets	-	-
Total assets	\$4,662,524	\$4,429,195
Payables	\$507,533	\$477,560
Accruals	\$12,750	\$12,750
Payroll liabilities	\$73,500	\$69,000
VAT net payable	\$140,761	\$125,706
Intercompany net payable	-	-
Deferred revenue	\$45,000	\$60,000
Debt	\$495,000	\$495,000
Income tax payable and other liabilities	\$310,116	\$270,356
Total liabilities	\$1,584,660	\$1,510,371
Capital	\$825,000	\$825,000
Retained earnings	\$1,012,400	\$1,012,400
Year-to-date profit after tax	\$1,240,464	\$1,081,424
Total equity	\$3,077,864	\$2,918,824
Liabilities and equity	\$4,662,524	\$4,429,195
Balance sheet difference	0.00	0.00

CASH FLOW — year to date; complete legal-entity scope	
Net profit	\$1,240,464
Depreciation	\$162,000
Working capital movement	\$83,188
Net operating cash flow	\$1,485,652
Equipment capital expenditure	(\$90,000)
Financing and owner movements	-
Net cash movement	\$1,395,652
Opening cash	\$1,094,900
Closing cash	\$2,490,552
Cash flow difference	0.00

Month	Revenue	Fixed approved budget	Variance	Variance %	Distribution budget	Logistics budget
Jan	\$662,640	\$649,387	\$13,253	2.0%	\$394,548	\$254,839
Feb	\$678,792	\$665,216	\$13,576	2.0%	\$404,140	\$261,076
Mar	\$694,948	\$681,049	\$13,899	2.0%	\$413,736	\$267,313
Apr	\$711,103	\$696,881	\$14,222	2.0%	\$423,333	\$273,548
May	\$727,256	\$712,711	\$14,545	2.0%	\$432,929	\$279,786
Jun	\$743,410	\$728,542	\$14,868	2.0%	\$442,521	\$286,021
Jul	\$759,561	\$744,370	\$15,191	2.0%	\$452,113	\$292,257
Aug	\$775,717	\$760,202	\$15,515	2.0%	\$461,709	\$298,493
Sep	\$791,868	\$776,031	\$15,837	2.0%	\$471,302	\$304,729
Oct	\$808,024	\$791,864	\$16,160	2.0%	\$480,898	\$310,966
Nov	\$824,176	\$807,692	\$16,484	2.0%	\$490,490	\$317,202
Dec	\$840,329	\$823,522	\$16,807	2.0%	\$500,084	\$323,438

Approved revenue budgets are fixed fictional inputs. They do not change with posted adjustments. Positive revenue variance is favourable. Whole legal-entity scope matches the chart; segment P&L is shown above.



Gross margin 42.2%

EBITDA margin 27.7%

Current ratio 3.83x

Quick ratio 3.32x

Margins follow segment scope. Liquidity ratios use the full legal entity. The sample term loan is non-current.

Intercompany

OASIS TRADING CO | USD | Fictional 2026 close illustration | Controls on Dashboard

Invoice reference	Month Seller	Buyer	Seller invoice	Buyer invoice	Invoice gap	Seller cumulative AR	Buyer cumulative AP	Balance gap Match
ICINV-1	1 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-2	2 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-3	3 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-4	4 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-5	5 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-6	6 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-7	7 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-8	8 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-9	9 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-10	10 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-11	11 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched
ICINV-12	12 Oasis Trading Distribution LLC	Oasis Wholesale Logistics LLC	\$12,000	\$12,000	-	\$12,000	\$12,000	- Matched

One invoice per month: Distribution charges Logistics \$12,000 for shared management services. Each next-month settlement clears the prior invoice. Both sides carry the same invoice reference.

Entity views retain intercompany activity. Group views eliminate matched receivables/payables and revenue/expense. Department and branch filters follow the source entry dimensions. No unmatched difference is plugged.

Elimination	New code Entity side	Department	Branch	Description	Current underlying	Prior underlying	Current elimination	Prior elimination
ELIM-1	10410 Oasis Trading Distribution LLC	Finance	North	Eliminate matched	\$12,000	\$12,000	(\$12,000)	(\$12,000)
ELIM-2	20270 Oasis Wholesale Logistics LLC	Finance	West	Eliminate matched	(\$12,000)	(\$12,000)	\$12,000	\$12,000
ELIM-3	40390 Oasis Trading Distribution LLC	Sales	North	Eliminate matched	(\$108,000)	(\$96,000)	\$108,000	\$96,000
ELIM-4	60590 Oasis Wholesale Logistics LLC	Administration	North	Eliminate matched	\$108,000	\$96,000	(\$108,000)	(\$96,000)