

# GAAP Revenue 2013 – 2016 as Restated

In \$ 000's		ADJUSTMENTS				
Fiscal Year	As Previously Reported	Hosting Revenue	Evidence of Arrangement and Other Revenue	Acquisitions & Divestiture	As Restated	
2016	\$ 476,750	\$ (39,492)	\$ 9,435	\$ (20,399)	\$ 426,294	
2015	\$ 428,117	\$ (26,908)	\$ 1,442	\$ (30,090)	\$ 372,561	
2014	\$ 307,301	\$ (14,563)	\$ (53,322)	\$ (6,000)	\$ 233,416	
2013	\$ 225,368	\$ (5,544)	\$ (4,508)	\$ -	\$ 215,316	

- Cumulative impact from 2013-2016: \$190M
  - \$75M primarily represents permanent changes related to certain M&A transactions
  - \$115M Represents revenue timing differences which has not been recognized as of December 31, 2016
    - We have collected \$83M in cash of the \$115M above, which is reflected as an increment to Deferred Revenue on the Balance Sheet
    - The remaining \$32M was unbilled as of December 31, 2016

# GAAP Income (Loss) from Continuing Operations 2013 - 2016 as Restated

In \$ 000's		ADJUSTMENTS				
Fiscal Year	As Previously Reported	Hosting Revenue	Evidence of Arrangement and Other Revenue	Acquisitions & Divestiture	Capitalized Software and Other	As Restated
2016	\$ (71,809)	\$ (39,647)	\$ 13,905	\$ (6,629)	\$ (18,424)	\$ (122,604)
2015	\$ 15,131	\$ (26,908)	\$ 4,484	\$ (30,692)	\$ 872	\$ (37,113)
2014	\$ (3,541)	\$ (14,563)	\$ (53,322)	\$ (5,960)	\$ (4,064)	\$ (81,450)
2013	\$ (19,305)	\$ (5,544)	\$ (4,508)	\$ -	\$ 77	\$ (29,280)

- Cumulative Revenue net impact for 2013 – 2016 is (\$190M)
- Cumulative Operating Expense net impact for 2013 – 2016 is \$1M