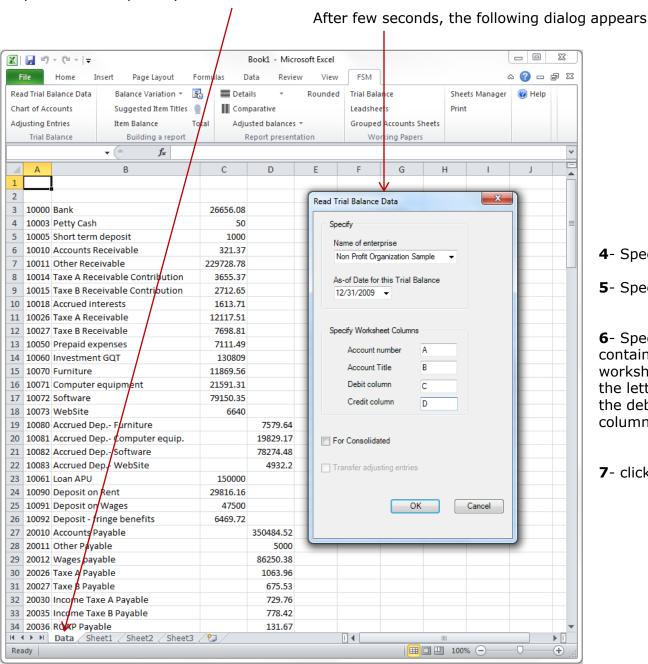
Here is a Trial Balance sample, generated and exported into an Excel spreadsheet, by an accounting software*

File	Hoi	me Insert Page Layout Formu	ulas Data	Review	View	FSM	۵ 🕜	- 4
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	A2	→ (*) f _x						
4	А	В	С	D	E	F	G	Н
1			Dec 3	1, 09				
2			Debit	Credit				
3	10000	Bank	26,656.08					
4	10003	Petty Cash	50.00					
5	10005	Short term deposit	1,000.00					
6	10010	Accounts Receivable	321.37					
7	10011	Other Receivable	229,728.78					
8	10014	Taxe A Receivable Contribution	3,655.37					
9	10015	Taxe B Receivable Contribution	2,712.65					
10	10018	Accrued interests	1,613.71					
11	10026	Taxe A Receivable	12,117.51					
12	10027	Taxe B Receivable	7,698.81					
13	10050	Prepaid expenses	7,111.49					
14	10060	Investment GQT	130,809.00					
15	10070	Furniture	11,869.56					
16		Computer equipment	21,591.31					
17		Software	79,150.35					
18		WebSite	6,640.00					
19		Accrued Dep Furniture		7,579.64				
20		Accrued Dep Computer equip.		19,829.17				
21		Accrued Dep Software		78,274.48				
22		Accrued Dep WebSite		4,932.20				
23		Loan APU	150,000.00					
24		Deposit on Rent	29,816.16					
25		Deposit on Wages	47,500.00					
26		Deposit - fringe benefits	6,469.72					
27		Accounts Payable		350,484.52				
28		Other Payable		5,000.00				
29		Wages payable		86,250.38				
30		Taxe A Payable		1,063.96				
31		Taxe B Payable		675.53				
32		Income Taxe A Payable		729.76				
33		Income Taxe B Payable		778.42				
34		ROAP Pavable eet1 💝		131.67		IIII)
Ready		XII (4 /						+

^(*) It should be straightforward to put the trial balance produced by accounting software into an Excel spreadsheet. Typically you would choose the Export, Save As, or Print To File functions within the accounting program.

1- Once Excel is running, starting with a blank workbook, select the FSM tab in the ribbon, click the Read Trial Balance Data button After few seconds, the Read Trial Balance Data dialog will appear 2- Select folder _ O X Book1 - Microsoft Excel ۵ 🕝 🕳 🔀 File Page Layout Data Review View 3- Select (double click) Sheets Manager @ Help Read Trial Balance Data Balance Variation * Details Rounded Trial Balance the appropriate file Suggested Item Titles Comparative Leadsheets Print Chart of Accounts Grouped Accounts Sheets **Adjusting Entries** Item Balance Adjusted balances * Building a report A1 Search ExcelFSM demo files C:\Users\JNo\Desktop\ExcelFSM demo files 2 Organize * New folder 88 🕶 3 Downloads FSM Non Profit Organization Sample 12-31-2010.xlsx 5 Dropbox 6 TB2009.xlsx Recent Places TB2010.xlsx 8 9 Libraries 10 11 C++ source code 12 Documents 13 14 Music 15 Pictures 16 Videos 17 18 19 📜 Computer 20 A HP (C:) 21 22 FACTORY_IMAGE (D:) 23 Manife (A) HIDELITE) (7-) 24 25 Trial Balance Data Files (*.xls;*.x ▼ File name: TB2009.xlsx 26 27 Cancel Tools Open 28 29 30 31 32 33 N ← N Sheet1 Sheet2 Sheet3 1 4 ■□□ 100% -

ExcelFSM will then scan the data contained in the sheet of the opened file and reproduce it temporarily in a 'Data' sheet of a new workbook.



- 4- Specify the name of enterprise
- 5- Specify the as-of Date for the Trial Balance
- 6- Specify the letter of the worksheet column containing the account number, the letter of the worksheet column containing the account title, the letter of the worksheet column containing the debit balance and the letter of the worksheet column containing the credit balance.
- 7- click OK

The workbook is renamed, using FSM + name of enterprise + as-of date for the workbook name. _ 0 FSM Non Profit Organization Sample 12-31-2009.xlsx - Microsoft Excel Data Home Page Layout Review Help Read Trial Balance Data Balance Variation ▼ Details Rounded Trial Balance Sheets Manager Chart of Accounts Suggested Item Titles Comparative Leadsheets Adjusting Entries Item Balance Total Adjusted balances * **Grouped Accounts Sheets** Trial Balance Building a report Report presentation Working Papers fx Non Profit Organization Sample 12/31/2009 3 _ _ _ X Chart of Accounts 4 For Consolidated 5 Transfer adjusting entries 6 Insert Title Delete No 10000 Bank 10003 Petty Cash Edit Sense 10000 Bank 10005 Short term deposit 9 10003 Petty Cash D 10010 Accounts Receivable 10 10005 Short term deposit 10011 Other Receivable 11 10010 Accounts Receivable 10014 Taxe A Receivable Contribution 10015 Taxe B Receivable Contribution 12 10011 Other Receivable 10018 Accrued interests 13 10014 Taxe A Receivable Contrib 10026 Taxe A Receivable 14 10015 Taxe B Receivable Contrib 10027 Taxe B Receivable 15 10018 Accrued interests 10050 Prepaid expenses 16 10026 Taxe A Receivable 10060 Investment GQT 17 10027 Taxe B Receivable 10070 Furniture 10071 Computer equipment 18 10050 Prepaid expenses 10072 Software 19 10060 Investment GQT D 10073 WebSite 20 10070 Furniture 10080 Accrued Dep.- Furniture 21 10071 Computer equipment 10081 Accrued Dep.- Computer equip. Generate 22 10072 Software 10082 Accrued Dep.- Software Printout Sheet 10083 Accrued Dep.- WebSite 23 10073 WebSite 10061 Loan APU Close 24 10080 Accrued Dep.- Furniture 25 10081 Accrued Dep.- Computer 78,274.48 26 10082 Accrued Dep.- Software 27 10083 Accrued Dep.- WebSite 4,932.20 28 10061 Loan APU 150,000.00 29 10090 Deposit on Rent 29,816.16 30 10091 Deposit on Wages 47,500.00 31 | 10092 Deposit - fringe benefits 6.469.72 32 20010 Accounts Payable 350,484.52 33 20011 Other Payable 5,000.00 ReadTBData 12-31-2009printout Sheet1 Sheet2 Sheet3 100% (-)

The Chart of Accounts is opened

8- Click the Close button

A 'ReadTBData printout' worksheet is generated.

It shows the data read by ExcelFSM, according to your specifications:

- . name of enterprise
- . as-of-Date
- . the data read
- . the number of accounts
- . computed totals for Debit and Credit

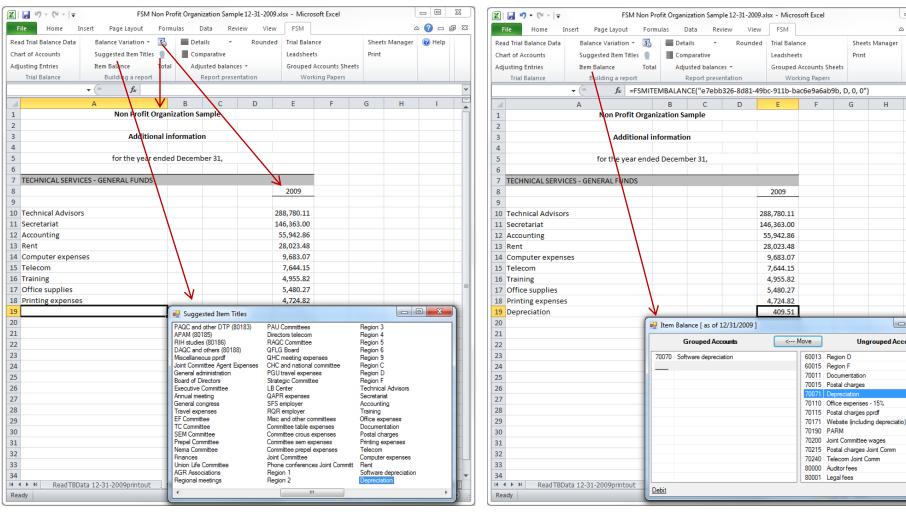
This is only a printout for verification purposes. It can be printed, deleted, etc.

You are now ready to start building reports

Using the FSM buttons to initialize cells

Enterprise Name As-Of Date Suggested Item Titles

Item Balance



Suggested Item Titles shows the titles of the accounts in the Chart of Accounts.

Select the desired text, and it will be inserted into the active cell in your worksheet. Group accounts into an Item and insert the item's balance into your financial report.

_ 0

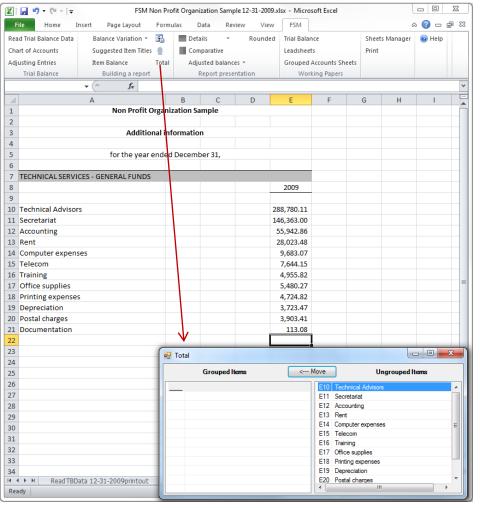
- - X

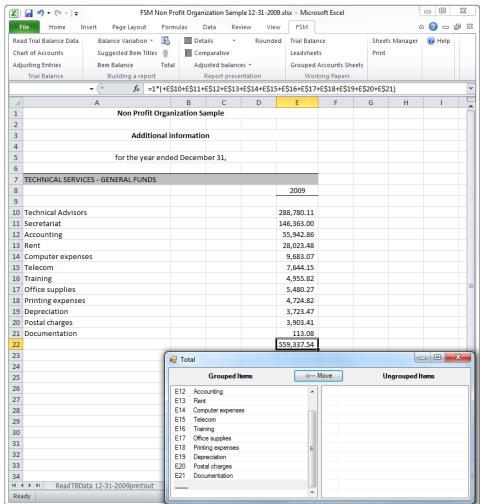
Ungrouped Accounts

Sheets Manager

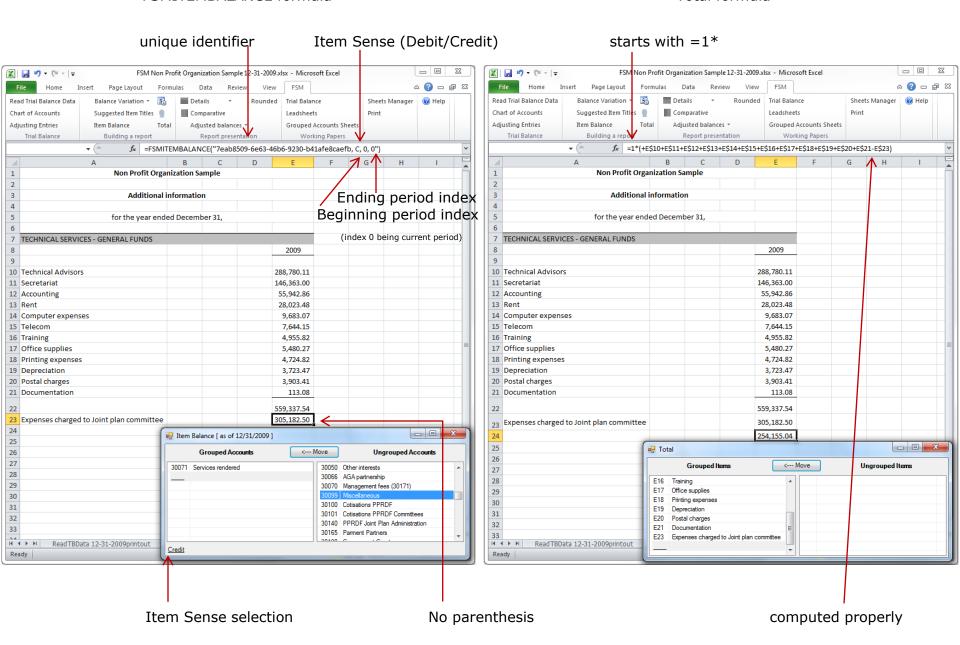
۵ 🕜 🕳 🖾

Total



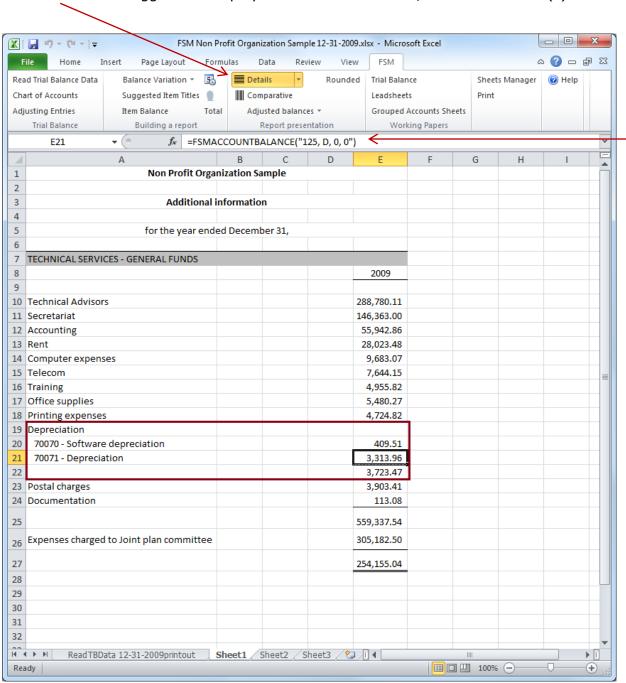


Group Items into a Total and insert the total's balance into your financial report.



ExcelFSM implements the notion of Debit and Credit in Excel

Details button: toggles the display of an Item's accounts, for selected Item(s)

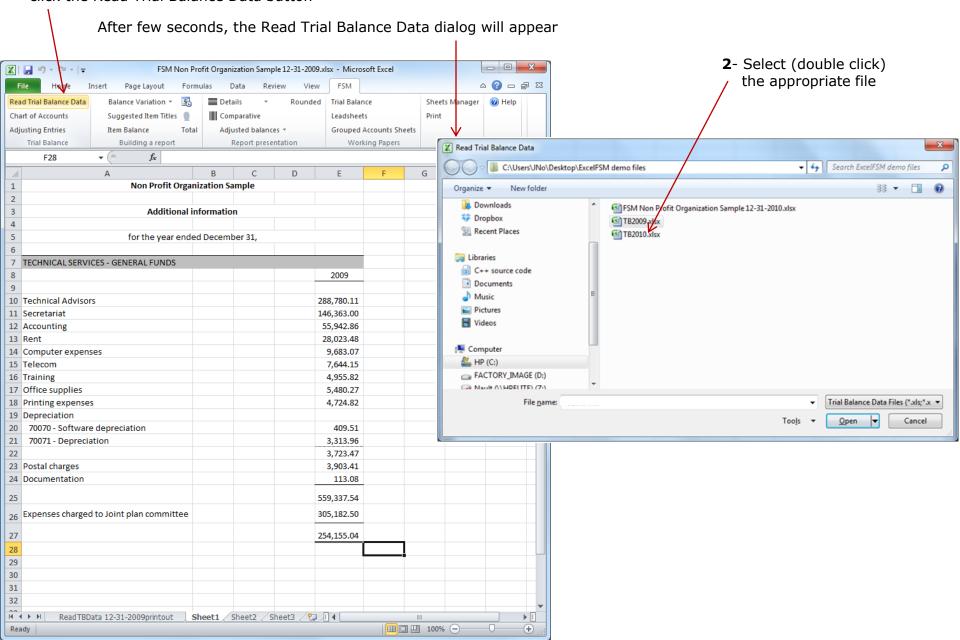


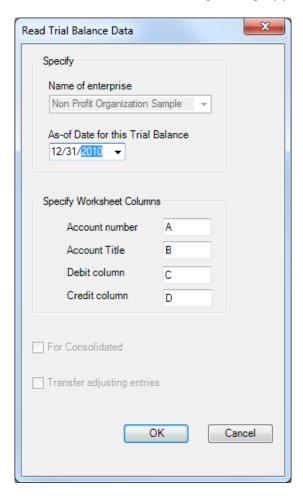
FSMACCOUNTBALANCE formula

- . Account index
- . Item Sense (Debit/Credit)
- . Beginning period index
- . Ending period index

Reading the Trial Balance Data of a following financial period

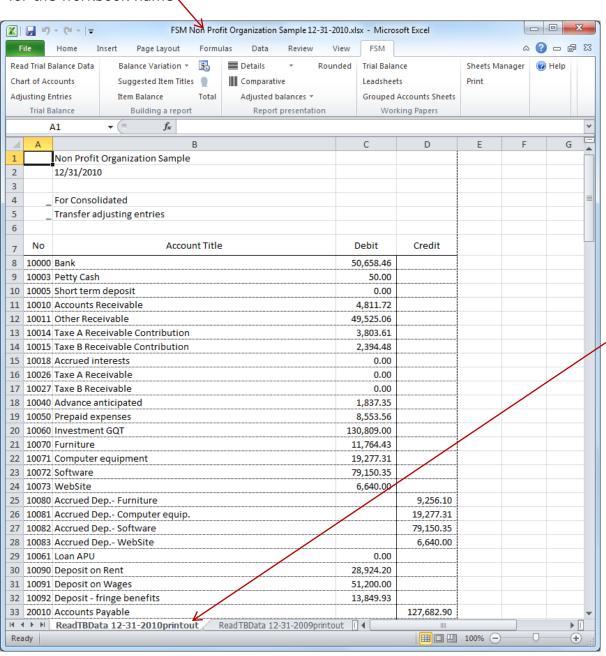
1- from the FSM ribbon, click the Read Trial Balance Data button





- **3** Specify the as-of Date for the Trial Balance (this is 2010, as opposed to the previous 2009)
- 4- click OK

A new FSM workbook is created, using FSM + name of enterprise + as-of date for the workbook name.



The workbook of the previous period is saved, creating an historical series of workbooks, one for each of their respective financial periods

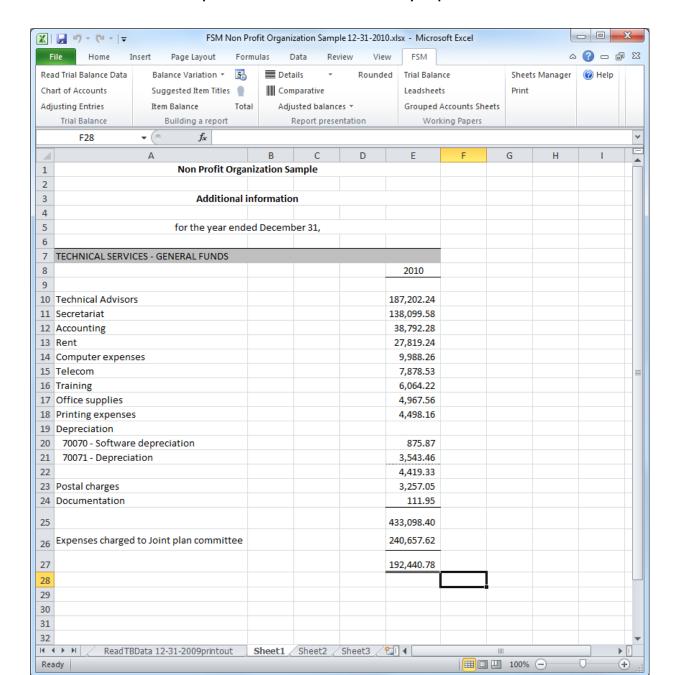
A 'ReadTBData printout' worksheet is generated.

It shows the data read by ExcelFSM, according to your specifications:

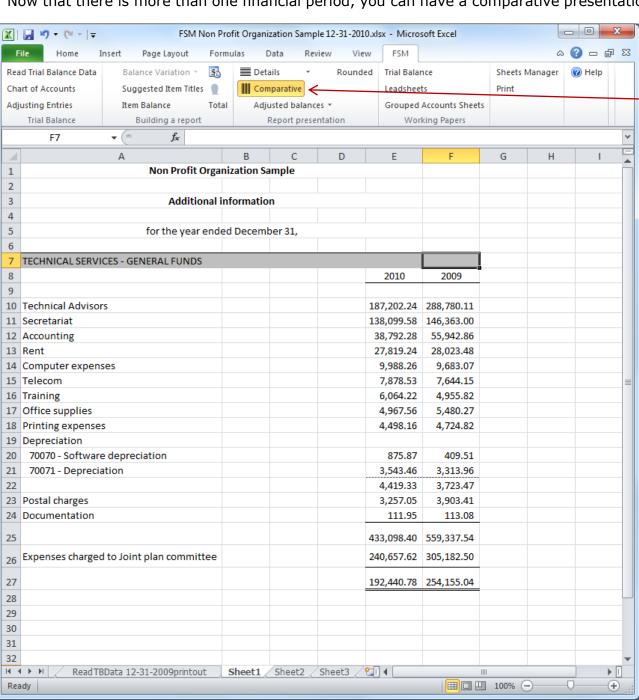
- . name of enterprise
- . as-of-Date
- . the data read
- . the number of accounts
- . computed totals for Debit and Credit

This is only a printout for verification purposes. It can be printed, deleted, etc.

Reports are automatically updated

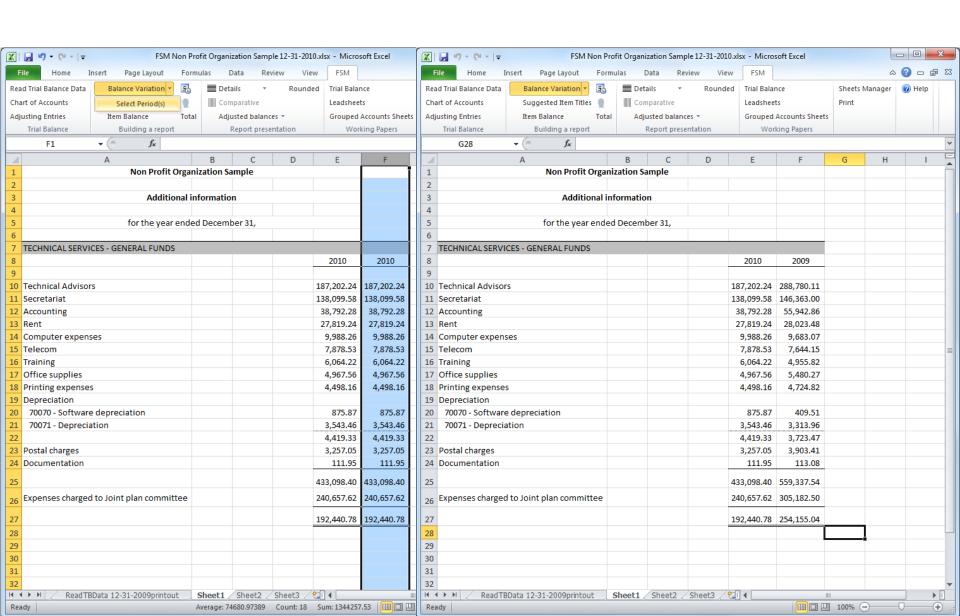


Now that there is more than one financial period, you can have a comparative presentation

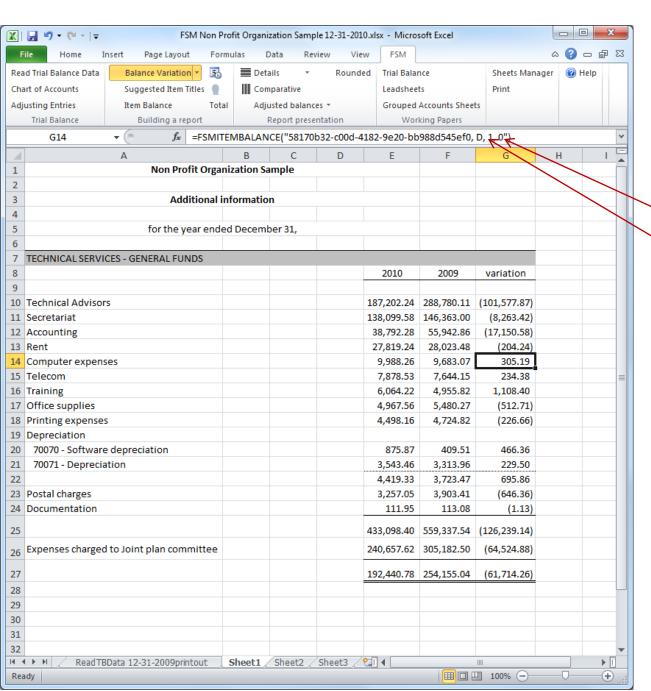


1- automatically with the Comparative button

- 2- manually, with the Balance Variation button
 - a- by copying the column
 - **b** and selecting the period

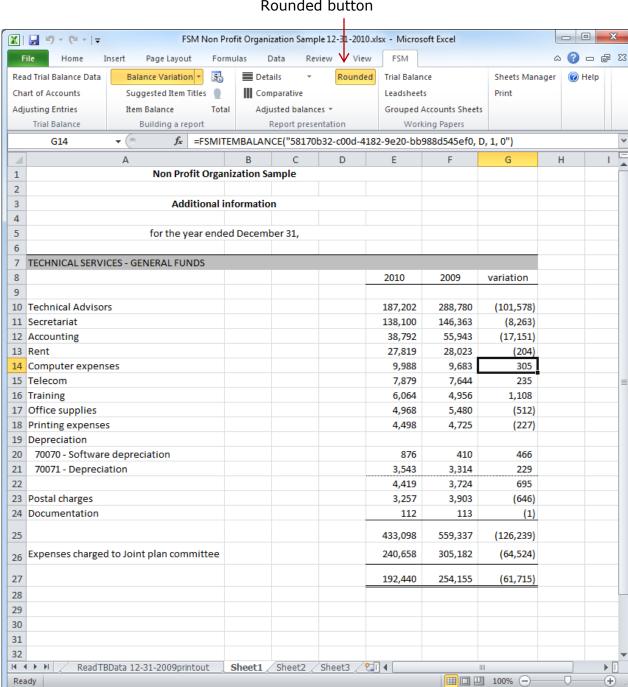


A periods range can also be selected for a copied column, providing the balance variation between two financial periods



Ending period index Beginning period index

Rounded button



Allows you to look at your financial report with the rounded balances of accounts, items and totals, by having ExcelFSM rounding the value of the accounts balances.

ExcelFSM not only displays rounded values, but also computes with the rounded values of the accounts balances, to provide accuracy.

Non Profit Organization Sample

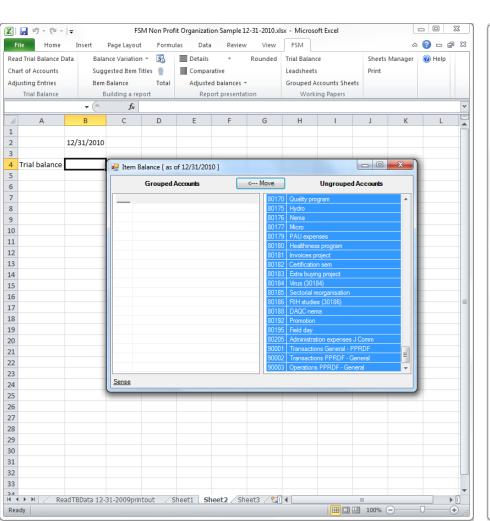
Additional information

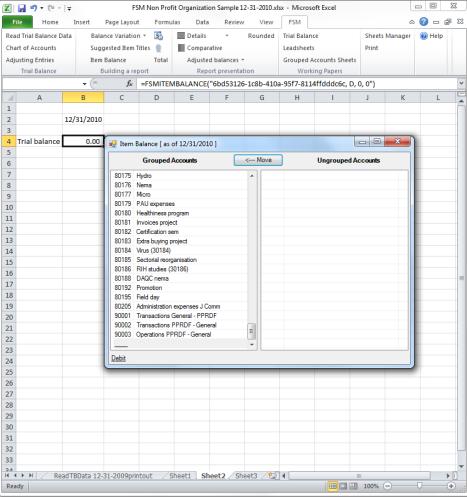
for the year ended December 31,

TECHNICAL SERVICES - GENERAL FUNDS			
	2010	2009	variation
	\$	\$	\$
Technical Advisors	187,202	288,780	(101,578)
Secretariat	138,100	146,363	(8,263)
Accounting	38,792	55,943	(17,151)
Rent	27,819	28,023	(204)
Computer expenses	9,988	9,683	305
Telecom	7,879	7,644	235
Training	6,064	4,956	1,108
Office supplies	4,968	5,480	(512)
Printing expenses	4,498	4,725	(227)
Depreciation	4,419	3,724	695
Postal charges	3,257	3,903	(646)
Documentation	112	113	(1)
	433,098	559,337	(126,239)
Expenses charged to Joint plan committee	240,658	305,182	(64,524)
	192,440	254,155	(61,715)

Building a comparative Trial balance

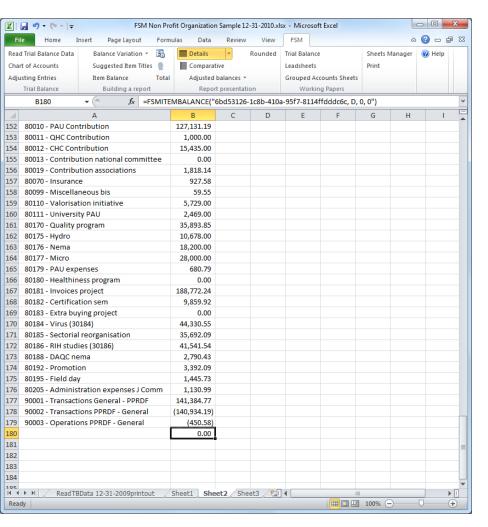
1- group all accounts into one item

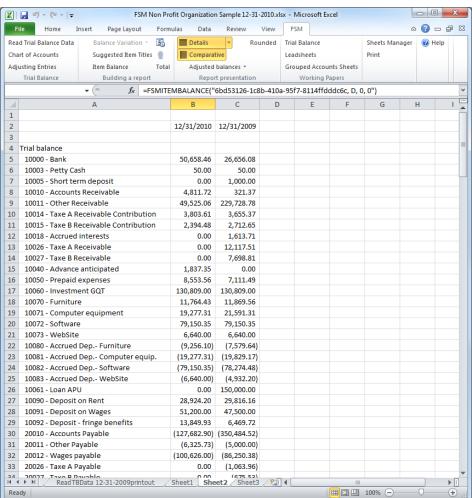




2- push Details button

3- push Comparative button





Non Profit Organization Sample

Income, expenses and balance of General funds

for the year ended December 31,

	2010	2009
Income		
Contributions	858,325	838,728
Interests and others	365	31,421
AGA partnership	25,757	20,942
Management fees	1,150	824
	885,597	891,915
Expenses		
PAU contribution	127,131	119,019
General administration	429,894	551,025
Union administration	82,000	80,981
Technical services	163,561	254,155
Others expenses	38,006	68,551
	840,592	1,073,731
Net Income (loss)	45,005	(181,816
Net assets - beginning	189,766	371,582
Net assets - ending	234,771	189,766

Non Profit Organization Sample

Income, expenses and balance of Joint Committee funds

for the year ended December 31,

	2010	2009
Income		
Permits	5,900	6,100
Expenses		
Wages and fringe benefits	7,540	5,495
Meetings	4,616	1,411
Administration	1,131	824
Telecom	2,047	1,926
Office supplies	19	1
	15,353	9,657
Net loss	(9,453)	(3,557
Net assets - beginning	18,501	22,058
Net assets - ending	9,048	18,501

Fund Accounting

Non Profit Organization Sample

Income, expenses and balance of Publicity, promotion, research and development funds

for the year ended December 31,

	2010	2009
Income		
Special contributions	170,977	167,597
Financial aid	187,621	392,367
Others	10,681	3,789
	369,279	563,753
Expenses		,
Administration		
Joint plan committees	50,301	76,017
Office supplies	1,726	2,291
Parm	3,340	2,468
Others expenses, promotion	6,035	8,472
Valorisation initiative	5,729	5,843
University PAU	2,469	2,307
Quality program	35,894_	30,310
	105,494	127,708
Projects		
Certification sem	9,860	6,326
Hydro	10,678	
Nema	18,200	
M icro	28,000	
Virus	44,331	
DAQC nema	2,790	217,558
Invoices project	188,772	60,829
Extra buying project		59,585
Sectorial reorganisation	35,692	26,909
RIH studies	41,542	15,017
Healthiness program		3,776
	379,865	390,000
	485,359	517,708
Net Income (loss)	(116,080)	46,045
Net assets - beginning	(17,920)	(63,965)
	(134,000)	(17,920)

Non Profit Organization Sample

Funds Balance Evolution

for the year ended December 31,

				2010	2009
	General	PPRDF	Joint		
	Funds	Funds	Committee		
			Funds	Total	Total
Balance at the beginning	189,766	(17,920)	18,501	190,347	329,675
Net Income (loss)	45,005	(116,080)	(9,453)	(80,528)	(139,328)
Balance at the end	234,771	(134,000)	9,048	109,819	190,347

Non Profit Organization Sample

Income, expenses and balance of cumulative funds

for the year ended December 31,

	2010	2009
Income		
Members contributions	858,325	838,728
Special contributions	170.977	167,597
Financial aid	187,621	392,367
Joint committee	5,900	6,100
AGA partnership	25,757	20,942
Others	11,065	35,210
	1,259,645	1,460,944
xpenses		
PAU contribution	127,131	119,019
General administration	261,028	359,907
Union administration	82,000	80,981
Technical services	589,155	571,518
Others expenses	46,950	76,701
Promotion	4,838	8,472
Projects	229,071	383,674
	1,340,173	1,600,272
Vet loss	(80,528)	(139,328
Net assets - beginning	190,347	329,675
Net assets - ending	109,819	190,347

Customized financial statements

Non Profit Organization Sample

Balance Sheet

As of December 31,

	2010	2009
		2009
ASSETS		
Current Assets		
Cash	50,708	26,706
Short Term Deposit		151,000
Accounts Receivable	62,372	256,109
Prepaid expenses	8,554	7,111
	121,634	440,926
nvestments	130,809	130,809
Deposit on Rent and Wages	93,974	83,786
ixed Assets	2,508	8,636
	348,925	664,157
JABILITIES		
Current Liabilities		
Accounts Payable and Accrued Liabilities	236,075	444,707
Unearned Revenue	3,031	29,103
	239,106	473,810
NET ASSETS		
General Fund	234,771	189,766
Promotion, Publicity, Research and Development Fund	(134,000)	(17,920
Joint Committee Fund	9,048	18,501
	109,819	190,347
	348,925	664,157

5 - RECEIVABLES		
	2010	2009
Grant	49,525	229,729
Taxes	6,198	24,445
Advances	1,837	
Others	4,812	1,935
	62,372	256,109

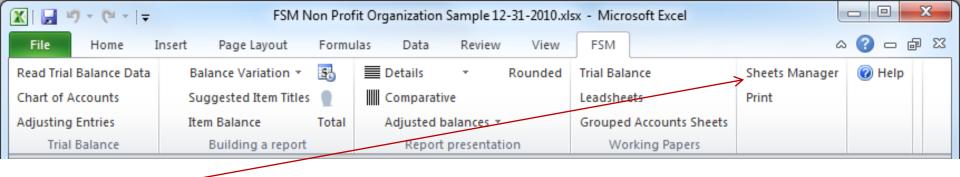
2010	2009
Assessed	
Cost Accrued Net Value Depreciation	Net Value
Furniture 11,764 9,256 2,508	4,290
Computer equipment 19,277 19,277	1,762
Software 79,150 79,150	876
WebSite 6,640 6,640	1,708
116,831 114,323 2,508	8,636

Flexibility

6 - FIXED ASSETS						
	Cost		Accrued t Depreciation		Net Value	
	2010	2009	2010	2009	2010	2009
Furniture	11,764	11,870	9,256	7,580	2,508	4,290
Computer equipment	19,277	21,591	19,277	19,829		1,762
Software	79,150	79,150	79,150	78,274		876
WebSite	6,640	6,640	6,640	4,932		1,708
	116,831	119,251	114,323	110,615	2,508	8,636

6 - FIXED ASSETS			
			2010
	Cost	Accrued Depreciation	Net Value
Furniture	11,764	9,256	2,508
Computer equipment	19,277	19,277	
Software	79,150	79,150	
WebSite	6,640	6,640	
	116,831	114,323	2,508

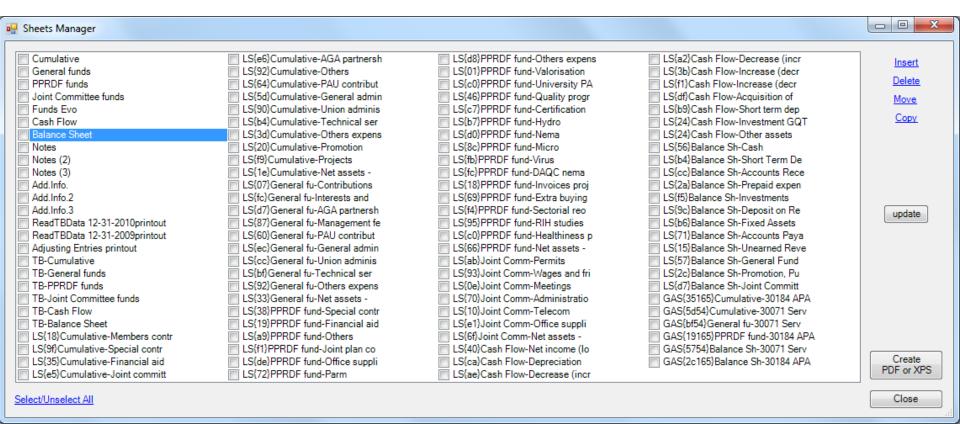
6 - FIXED ASSETS II			
			2009
	Cost	Accrued Depreciation	Net Value
Furniture	11,870	7,580	4,290
Computer equipment	21,591	19,829	1,762
Software	79,150	78,274	876
WebSite	6,640	4,932	1,708
	119,251	110,615	8,636



Click Sheets Manager.

The Sheets Manager shows all the worksheets at one glance and offers a handy alternative to manipulating the worksheet tabs at the bottom of the workbook, which can be tedious and time consuming.

The Sheets Manager dialog is movable and resizable. The bigger you make the window, the more sheets are visible. Click on a sheet to make it active.



Prior Period	Accounts	Trial Ba	lance	A	djus	tment	5	Adjusted Tri	ial Balance
12/31/2009		12/31/	2010		No	Cat		12/31/	2010
		Debit	Credit	Debit			Credit	Debit	Credit
26,656.08	10000 - Bank	50,658.46				li		50,633.46	
	To upgrade petty cash fund				2	Α	25.00		
50.00	10003 - Petty Cash	50.00						75.00	
	To upgrade petty cash fund			25.00	2	Α			
1,000.00	10005 - Short term deposit	0.00						0.00	
321.37	10010 - Accounts Receivable	4,811.72		†				4,811.72	
229,728.78	10011 - Other Receivable	49,525.06			·			49,525.06	
3,655.37	10014 - Taxe A Receivable Contribution	3,803.61				i		3,803.61	
2,712.65	10015 - Taxe B Receivable Contribution	2,394.48						2,394.48	
1,613.71	10018 - Accrued interests	0.00				[0.00	
12,117.51	10026 - Taxe A Receivable	0.00		Ī				0.00	
7,698.81	10027 - Taxe B Receivable	0.00		T				0.00	
0.00	10040 - Advance anticipated	1,837.35				i		1,837.35	
7,111.49	10050 - Prepaid expenses	8,553.56			·	i		8,553.56	
130,809.00	10060 - Investment GQT	130,809.00				[130,809.00	
11,869.56	10070 - Furniture	11,764.43						11,764.43	
24 504 24	10071 0	40.077.74		T	l		·····	40.077.74	

Non Profit Organization Sample Leadsheet Balance Sheet E12

Groupings

Cell Seq

Address no. E12 1 A

E12 2 A

Balance Sheet

12/31/2010

Credit

Debit

50,633.46

75.00

Working Papers

	Cash		12/31/2010	12/31/2009
1	10000 - Bank		50,633.46	26,656.08
2	10003 - Petty Cash		75.00	50.00
	Item sense :	Debit	50,708.46	26,706.08

Non Profit Organization Sample

Balance Sheet

As of December 31,

	2010	2009
ASSETS		
Current Assets		
Cash	50,708	26,706
Short Term Deposit		151,000
Accounts Receivable	62,372	256,109
Prepaid expenses	8,554	7,111
	121,634	440,926
Investments	130,809	130,809
Deposit on Rent and Wages	93,974	83,786
Fixed Assets	2,508	8,636
	348,925	664,157
LIABILITIES		
Current Liabilities		
Accounts Payable and Accrued Liabilities	236,075	444,707
Unearned Revenue	3,031	29,103
	239,106	473,810
NET ASSETS		
General Fund	234,771	189,766
Promotion, Publicity, Research and Development Fund	(134,000)	(17,920
Joint Committee Fund	9,048	18,501
	109,819	190,347
	348,925	664,157

Non Profit Organization Sample Grouped Account Sheet Balance Sheet Cash - [1]

12/31/2010

10000 - Bank	Debit	Credit
Unadjusted balance :	50,658.46	
2 A To upgrade petty cash fund		25.00
Adjusted balance :	50,633.46	

Non Profit Organization Sample Grouped Account Sheet Balance Sheet Cash - [2] 12/31/2010

Credit]
	1

10003 - Petty Cash	Debit	Credit
Unadjusted balance :	50.00	
2 A To upgrade petty cash fund	25.00	
Adjusted balance :	75.00	

A-1

A-2