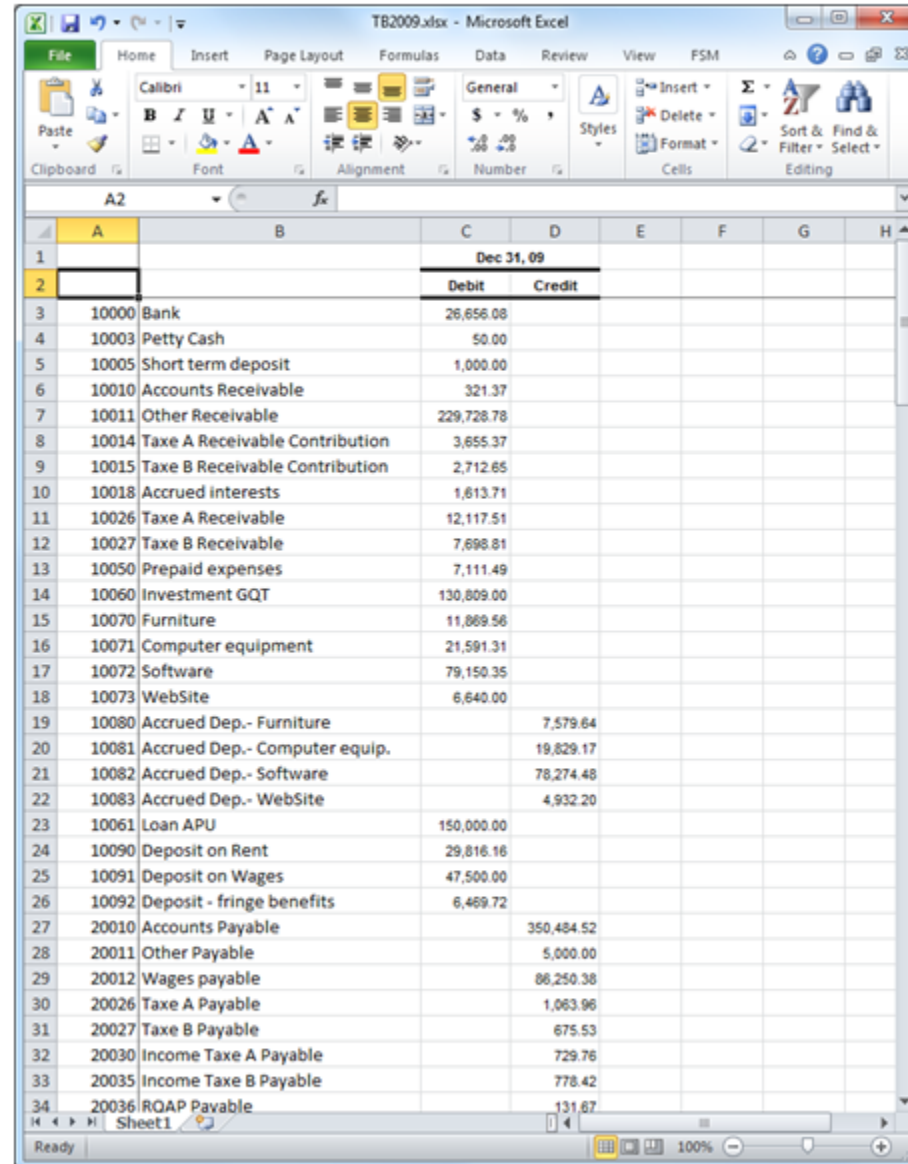


This Excel spreadsheet contains a Trial Balance, exported by any accounting software package\*



The screenshot shows a Microsoft Excel spreadsheet titled "TB2009.xlsx" with a trial balance for December 31, 2009. The spreadsheet is organized into columns for account names, debit amounts, and credit amounts. The data is as follows:

		Dec 31, 09	
		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	11,889.58	
16	10071 Computer equipment	21,591.31	
17	10072 Software	79,150.35	
18	10073 WebSite	6,640.00	
19	10080 Accrued Dep.- Furniture		7,579.64
20	10081 Accrued Dep.- Computer equip.		19,829.17
21	10082 Accrued Dep.- Software		78,274.48
22	10083 Accrued Dep.- WebSite		4,932.20
23	10061 Loan APU	150,000.00	
24	10090 Deposit on Rent	29,816.16	
25	10091 Deposit on Wages	47,500.00	
26	10092 Deposit - fringe benefits	6,469.72	
27	20010 Accounts Payable		350,484.52
28	20011 Other Payable		5,000.00
29	20012 Wages payable		86,250.38
30	20026 Taxe A Payable		1,063.96
31	20027 Taxe B Payable		675.53
32	20030 Income Taxe A Payable		729.76
33	20035 Income Taxe B Payable		778.42
34	20036 RQAP Payable		131.67

(\*) Although all accounting software works differently, the functions to Export, Save As, or Print To File can create the Trial Balance data, in a format recognized by Excel.

1- Start Excel, open a blank workbook, click the FSM tab in the ribbon, then click the Read Trial Balance Data button.

After few seconds, the Read Trial Balance Data dialog will appear

2- Select folder

3- Select (double click) the appropriate file

The screenshot shows the Microsoft Excel interface with the 'FSM' ribbon tab selected. The 'Read Trial Balance Data' button is highlighted in the ribbon. The 'Read Trial Balance Data' dialog box is open, displaying a file explorer view of the folder 'C:\Users\JNo\Desktop\ExcelFSM demo files'. The dialog shows a list of files: 'FSM Non Profit Organization Sample 12-31-2010.xlsx', 'TB2009.xlsx', and 'TB2010.xlsx'. The 'File name' field at the bottom of the dialog contains 'TB2009.xlsx'. The 'Open' button is highlighted. The background shows a blank Excel workbook with the 'FSM' ribbon tab selected.

ExcelFSM creates a new, temporary worksheet called 'Data' for your easy reference, while you specify additional information about the Trial Balance.

After few seconds, the following dialog appears

The screenshot shows a Microsoft Excel window with a trial balance worksheet. The worksheet has columns for account numbers, account titles, and balances. A dialog box titled 'Read Trial Balance Data' is open over the worksheet. The dialog box contains the following information:

- Specify**
  - Name of enterprise: Non Profit Organization Sample
  - As-of Date for this Trial Balance: 12/31/2009
- Specify Worksheet Columns**
  - Account number: A
  - Account Title: B
  - Debit column: C
  - Credit column: D
- Transfer adjusting entries
- Buttons: OK, Cancel

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

The screenshot shows the Microsoft Excel interface with the 'Chart of Accounts' dialog box open. The dialog box contains a list of accounts with columns for 'No', 'Title', and 'S'. The 'S' column shows debit (D) and credit (C) indicators. Below the list are buttons for 'Generate Printout Sheet' and 'Close'. The background worksheet shows a list of accounts with their respective debit and credit balances.

No	Title	S	
10000	Bank	D	
10003	Petty Cash	D	
10005	Short term deposit	D	
10010	Accounts Receivable	D	
10011	Other Receivable	D	
10012	Receivables	D	
10014	Taxe A Receivable Contribution	D	
10015	Taxe B Receivable Contribution	D	
10018	Accrued interests	D	
10026	Taxe A Receivable	D	
10027	Taxe B Receivable	D	
10040	Advance anticipated	D	
10050	Prepaid expenses	D	
10060	Investment GQT	D	
10070	Furniture	D	
10071	Computer equipment	D	
10072	Software	D	
10073	WebSite	D	
10080	Accrued Dep.- Furniture	C	7,579.64
10081	Accrued Dep.- Computer equip.	C	19,829.17
10082	Accrued Dep.- Software	C	78,274.48
10083	Accrued Dep.- WebSite	C	4,932.20
10061	Loan APU		150,000.00
10090	Deposit on Rent		29,816.16
10091	Deposit on Wages		47,500.00
10092	Deposit - fringe benefits		6,469.72
10093	Deposits QT		0.00
20010	Accounts Payable		350,484.52
20011	Other Payable		5,000.00
20012	Wages payable		86,250.38
20013	Payroll Liabilities		0.00
20026	Taxe A Payable		1,063.96

The Chart of Accounts is opened

8- Click the Close button

A 'ReadTBDData 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

	2009
Technical Advisors	288,780.11
Secretariat	146,363.00
Accounting	55,942.86
Rent	28,023.48
Computer expenses	9,683.07
Telecom	7,644.15
Training	4,955.82
Office supplies	5,480.27
Printing expenses	4,724.82

### 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.

Item Balance

	2009
Technical Advisors	288,780.11
Secretariat	146,363.00
Accounting	55,942.86
Rent	28,023.48
Computer expenses	9,683.07
Telecom	7,644.15
Training	4,955.82
Office supplies	5,480.27
Printing expenses	4,724.82
Depreciation	409.51

Group accounts into an Item and insert the item's balance into  
your financial report.

# Total

FSM Non Profit Organization Sample 12-31-2009.xlsx - Microsoft Excel

Read Trial Balance Data Name Item Balance Details Rounded Trial Balance Sheets Manager GL Help  
Chart of Accounts Date Select Period Comparative Lead sheets Print About  
Adjusting Entries Item Titles Total Adjusted balances Report presentation Grouped Accounts Sheets Sync with WordFSM  
Trial Balance Building a report Report presentation Working Papers Utilities

E22

Non Profit Organization Sample

Additional information

for the year ended December 31,

TECHNICAL SERVICES - GENERAL FUNDS

	2009
Technical Advisors	288,780.11
Secretariat	146,363.00
Accounting	55,942.86
Rent	28,023.48
Computer expenses	9,683.07
Telecom	7,644.15
Training	4,955.82
Office supplies	5,480.27
Printing expenses	4,724.82
Depreciation	3,723.47
Postal charges	3,903.41
Documentation	113.08
<b>Total</b>	<b>559,337.54</b>

Total

Grouped Items Ungrouped Items

- E10 Technical Advisors
- E11 Secretariat
- E12 Accounting
- E13 Rent
- E14 Computer expenses
- E15 Telecom
- E16 Training
- E17 Office supplies
- E18 Printing expenses
- E19 Depreciation
- E20 Postal charges
- E21 Documentation

FSM Non Profit Organization Sample 12-31-2009.xlsx - Microsoft Excel

Read Trial Balance Data Name Item Balance Details Rounded Trial Balance Sheets Manager GL Help  
Chart of Accounts Date Select Period Comparative Lead sheets Print About  
Adjusting Entries Item Titles Total Adjusted balances Report presentation Grouped Accounts Sheets Sync with WordFSM  
Trial Balance Building a report Report presentation Working Papers Utilities

E22 =1\*(+E\$10+E\$11+E\$12+E\$13+E\$14+E\$15+E\$16+E\$17+E\$18+E\$19+E\$20+E\$21)

Non Profit Organization Sample

Additional information

for the year ended December 31,

TECHNICAL SERVICES - GENERAL FUNDS

	2009
Technical Advisors	288,780.11
Secretariat	146,363.00
Accounting	55,942.86
Rent	28,023.48
Computer expenses	9,683.07
Telecom	7,644.15
Training	4,955.82
Office supplies	5,480.27
Printing expenses	4,724.82
Depreciation	3,723.47
Postal charges	3,903.41
Documentation	113.08
<b>Total</b>	<b>559,337.54</b>

Total

Grouped Items Ungrouped Items

- E10 Technical Advisors
- E11 Secretariat
- E12 Accounting
- E13 Rent
- E14 Computer expenses
- E15 Telecom
- E16 Training
- E17 Office supplies
- E18 Printing expenses
- E19 Depreciation
- E20 Postal charges
- E21 Documentation

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

FSMITEMBALANCE formula

Total formula

unique identifier

Item Sense (Debit/Credit)

starts with =1\*

Ending period index  
Beginning period index  
(index 0 being current period)

Item Balance [ as of 12/31/2009 ]

Grouped Accounts	Ungrouped Accounts
30071 Services rendered	30041 Interests from prod
	30050 Other interests
	30066 AGA partnership
	30070 Management fees (2017)
	30095 Miscellaneous
	30100 Citations PPRDF
	30101 Citations PPRDF Committees
	30102 Citations ppdf crous comm
	30103 Citations ppdf sen comm
	30104 Citations ppdf prepel comm
	30140 PPRDF Joint Plan Administration
	30165 Payment Partners
	30171 Management fees PPRDF
	30175 APAM - hydro
	30176 APAM - nema
	30177 APAM - isoro
	30179 PAU

Credit

computed properly

Total

Grouped Items	Ungrouped Items
E10 Technical Advisors	
E11 Secretariat	
E12 Accounting	
E13 Rent	
E14 Computer expenses	
E15 Telecom	
E16 Training	
E17 Office supplies	
E18 Printing expenses	
E19 Depreciation	
E20 Postal charges	
E21 Documentation	
E22 Expenses charged to joint plan committee	

Item Sense selection

No parenthesis

ExcelFSM implements the notion of Debit and Credit in Excel

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

FSM Non Profit Organization Sample 12-31-2009.xlsx - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View FSM

Read Trial Balance Data Name Item Balance Details Rounded Trial Balance  
Chart of Accounts Date Select Period Comparative Leadsheets  
Adjusting Entries Item Titles Total Adjusted balances Grouped Accounts Sheets  
Trial Balance Building a report Report presentation Working Papers

Sheets Manager GL Help  
Print Sync with WordFSM About

E21 =FSMACCOUNTBALANCE("140, D, 0, 0")

Non Profit Organization Sample	
Additional information	
for the year ended December 31,	
7 TECHNICAL SERVICES - GENERAL FUNDS	
	2009
	\$
10 Technical Advisors	288,780.11
11 Secretariat	146,363.00
12 Accounting	55,942.86
13 Rent	28,023.48
14 Computer expenses	9,683.07
15 Telecom	7,644.15
16 Training	4,955.82
17 Office supplies	5,480.27
18 Printing expenses	4,724.82
19 Depreciation	
20 70070 - Software depreciation	409.51
21 70071 - Depreciation	3,313.96
22	3,723.47
23 Postal charges	3,903.41
24 Documentation	113.08
25	559,337.54
26 Expenses charged to Joint plan committee	305,182.50
27	254,155.04

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

After few seconds, the Read Trial Balance Data dialog will appear

The screenshot shows the Microsoft Excel interface with the FSM ribbon active. The 'Read Trial Balance Data' button is highlighted. A dialog box titled 'Read Trial Balance Data' is open, showing a file explorer view of 'C:\Users\UNo\Desktop\ExcelFSM demo files'. The file 'FSM Non Profit Organization Sample 12-31-2010.xlsx' is selected. The background spreadsheet shows a trial balance for 'Non Profit Organization Sample' for the year ended December 31, 2009.

Non Profit Organization Sample	
Additional information	
for the year ended December 31,	
TECHNICAL SERVICES - GENERAL FUNDS	
	2009
	\$
10 Technical Advisors	288,780.11
11 Secretariat	146,363.00
12 Accounting	55,942.86
13 Rent	28,023.48
14 Computer expenses	9,683.07
15 Telecom	7,644.15
16 Training	4,955.82
17 Office supplies	5,480.27
18 Printing expenses	4,724.82
19 Depreciation	3,723.47
20 Postal charges	3,903.41
21 Documentation	113.08
22	559,337.54
23 Expenses charged to Joint plan committee	305,182.50
24	254,155.04

- 2- Select (double click) the appropriate file

After few seconds, the following dialog appears

Read Trial Balance Data

Specify

Name of enterprise  
Non Profit Organization Sample

As-of Date for this Trial Balance  
12/31/2009

Specify Worksheet Columns

Account number A

Account Title B

Debit column C

Credit column D

Transfer adjusting entries

OK Cancel

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

**4-** click OK

ExcelFSM read the data according to the specified as-of date, in the selected accounting software data file

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

FSM Non Profit Organization Sample 12-31-2010.xlsx - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View FSM

Read Trial Balance Data Name Item Balance Details Rounded Trial Balance Sheets Manager GL Help  
Chart of Accounts Date Select Period Comparative Leadsheets Print  
Adjusting Entries Item Titles Total Adjusted balances Grouped Accounts Sheets Sync with WordFSM  
Trial Balance Building a report Report presentation Working Papers Utilities

A1

No	Account Title	Debit	Credit
10000	Bank	50,658.46	
10003	Petty Cash	50.00	
10005	Short term deposit	0.00	
10010	Accounts Receivable	4,811.72	
10011	Other Receivable	49,525.06	
10012	Receivables	0.00	
10014	Taxe A Receivable Contribution	3,803.61	
10015	Taxe B Receivable Contribution	2,394.48	
10018	Accrued interests	0.00	
10026	Taxe A Receivable	0.00	
10027	Taxe B Receivable	0.00	
10040	Advance anticipated	1,837.35	
10050	Prepaid expenses	8,553.56	
10060	Investment GQT	130,809.00	
10070	Furniture	11,764.43	
10071	Computer equipment	19,277.31	
10072	Software	79,150.35	
10073	WebSite	6,640.00	
10080	Accrued Dep.- Furniture		9,256.10
10081	Accrued Dep.- Computer equip.		19,277.31
10082	Accrued Dep.- Software		79,150.35
10083	Accrued Dep.- WebSite		6,640.00
10061	Loan APU	0.00	
10090	Deposit on Rent	28,924.20	
10091	Deposit on Wages	51,200.00	
10092	Deposit - fringe benefits	13,849.93	
10093	Deposits QT	0.00	
20010	Accounts Payable		127,682.90
20011	Other Payable		6,325.73
20012	Wages payable		100,626.00
20013	Payroll Liabilities	0.00	
20026	Taxe A Payable	0.00	

ReadTBData 12-31-2010 printout ReadTBData 12-31-2009 printout Sheet1

The workbook of the previous period is separately saved, creating a historical series of workbook, 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

FSM Non Profit Organization Sample 12-31-2010.xlsx - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View FSM

Read Trial Balance Data Name Item Balance Details Rounded Trial Balance Sheets Manager GL Help  
Chart of Accounts Date Select Period Comparative Leadsheets Print  
Adjusting Entries Item Titles Total Adjusted balances Grouped Accounts Sheets Sync with WordFSM  
Trial Balance Building a report Report presentation Working Papers Utilities

F25

	A	B	C	D	E	F	G	H	I	J
1	<b>Non Profit Organization Sample</b>									
2										
3	<b>Additional information</b>									
4										
5	for the year ended December 31,									
6										
7	<b>TECHNICAL SERVICES - GENERAL FUNDS</b>									
8					2010					
9						\$				
10	Technical Advisors				187,202.24					
11	Secretariat				138,099.58					
12	Accounting				38,792.28					
13	Rent				27,819.24					
14	Computer expenses				9,988.26					
15	Telecom				7,878.53					
16	Training				6,064.22					
17	Office supplies				4,967.56					
18	Printing expenses				4,498.16					
19	Depreciation				4,419.33					
20	Postal charges				3,257.05					
21	Documentation				111.95					
22					433,098.40					
23	Expenses charged to Joint plan committee				240,657.62					
24					192,440.78					
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										

Ready | ReadTBData 12-31-2009 printout | Sheet1 | Sheet2 | Sheet3 | 100%

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

The screenshot shows the Microsoft Excel interface with the 'FSM' ribbon selected. The 'Comparative' button is highlighted with a red line. The spreadsheet displays a comparative trial balance for a non-profit organization for the years 2010 and 2009. The data is as follows:

	2010	2009
Technical Advisors	187,202.24	288,780.11
Secretariat	138,099.58	146,363.00
Accounting	38,792.28	55,942.86
Rent	27,819.24	28,023.48
Computer expenses	9,988.26	9,683.07
Telecom	7,878.53	7,644.15
Training	6,064.22	4,955.82
Office supplies	4,967.56	5,480.27
Printing expenses	4,498.16	4,724.82
Depreciation	4,419.33	3,723.47
Postal charges	3,257.05	3,903.41
Documentation	111.95	113.08
	433,098.40	559,337.54
Expenses charged to Joint plan committee	240,657.62	305,182.50
	192,440.78	254,155.04

1- automatically with the Comparative button

## 2- manually

- a- by copying the column
- b- and selecting the period

FSM Non Profit Organization Sample 12-31-2010.xlsx - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View FSM

Read Trial Balance Data Name Item Balance Details Rounded Trial Balance Sheets Manager  
Chart of Accounts Date Select Period Comparative Lead sheets Print  
Adjusting Entries Item Titles Total Adjusted balances Grouped Accounts Sheets Sync with WordFSM  
Trial Balance Building a report Report presentation Working Papers Utilities

Non Profit Organization Sample

Additional information

for the year ended December 31,

TECHNICAL SERVICES - GENERAL FUNDS

	2010	2010
Technical Advisors	187,202.24	187,202.24
Secretariat	138,099.58	138,099.58
Accounting	38,792.28	38,792.28
Rent	27,819.24	27,819.24
Computer expenses	9,988.26	9,988.26
Telecom	7,878.53	7,878.53
Training	6,064.22	6,064.22
Office supplies	4,967.56	4,967.56
Printing expenses	4,498.16	4,498.16
Depreciation	4,419.33	4,419.33
Postal charges	3,257.05	3,257.05
Documentation	111.95	111.95
	433,098.40	433,098.40
Expenses charged to Joint plan committee	240,657.62	240,657.62
	192,440.78	192,440.78

ReadTBDData 12-31-2009 printout Sheet1 Sheet2 Sheet3

Average: 83739.8875 Count: 17 Sum: 1339838.2

FSM Non Profit Organization Sample 12-31-2010.xlsx - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View FSM

Read Trial Balance Data Name Item Balance Details Rounded Trial Balance Sheets Manager GL Help  
Chart of Accounts Date Select Period Comparative Lead sheets Print About  
Adjusting Entries Item Titles Total Adjusted balances Grouped Accounts Sheets Sync with WordFSM  
Trial Balance Building a report Report presentation Working Papers Utilities

Non Profit Organization Sample

Additional information

for the year ended December 31,

TECHNICAL SERVICES - GENERAL FUNDS

	2010	2009
Technical Advisors	187,202.24	288,780.11
Secretariat	138,099.58	146,363.00
Accounting	38,792.28	55,942.86
Rent	27,819.24	28,023.48
Computer expenses	9,988.26	9,683.07
Telecom	7,878.53	7,644.15
Training	6,064.22	4,955.82
Office supplies	4,967.56	5,480.27
Printing expenses	4,498.16	4,724.82
Depreciation	4,419.33	3,723.47
Postal charges	3,257.05	3,903.41
Documentation	111.95	113.08
	433,098.40	559,337.54
Expenses charged to Joint plan committee	240,657.62	305,182.50
	192,440.78	254,155.04

ReadTBDData 12-31-2009 printout Sheet1 Sheet2 Sheet3

Average: 83739.8875 Count: 17 Sum: 1339838.2

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

The screenshot shows an Excel spreadsheet with the following data table:

	2010	2009	variation
Technical Advisors	187,202.24	288,780.11	(101,577.87)
Secretariat	138,099.58	146,363.00	(8,263.42)
Accounting	38,792.28	55,942.86	(17,150.58)
Rent	27,819.24	28,023.48	(204.24)
Computer expenses	9,988.26	9,683.07	305.19
Telecom	7,878.53	7,644.15	234.38
Training	6,064.22	4,955.82	1,108.40
Office supplies	4,967.56	5,480.27	(512.71)
Printing expenses	4,498.16	4,724.82	(226.66)
Depreciation	4,419.33	3,723.47	695.86
Postal charges	3,257.05	3,903.41	(646.36)
Documentation	111.95	113.08	(1.13)
	433,098.40	559,337.54	(126,239.14)
Expenses charged to Joint plan committee	240,657.62	305,182.50	(64,524.88)
	192,440.78	254,155.04	(61,714.26)

Ending period index  
Beginning period index

## Rounded button

The screenshot shows the Microsoft Excel interface with the 'View' tab selected in the ribbon. A red arrow points to the 'Rounded' button in the 'View' tab. The spreadsheet displays a financial report for 'Non Profit Organization Sample' for the year ended December 31. The data is organized into columns for 2010, 2009, and variation. The 'Computer expenses' row is highlighted, showing values of 9,988 for 2010, 9,683 for 2009, and 305 for variation.

	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)

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

The screenshot shows the Microsoft Excel interface for 'FSM Non Profit Organization Sample 12-31-2010.xlsx'. The 'Trial balance' window is open, and the 'Item Balance [as of 12/31/2010]' dialog box is displayed. The dialog box has two panes: 'Grouped Accounts' (empty) and 'Ungrouped Accounts' (containing a list of account names and numbers). The 'Ungrouped Accounts' list includes:

- 80170 Quality program
- 80175 Hydro
- 80176 Nema
- 80177 Micro
- 80179 PAU expenses
- 80180 Healthness program
- 80181 Invoices project
- 80182 Certification sem
- 80183 Extra buying project
- 80184 Virus (20184)
- 80185 Sectorial reorganisation
- 80186 RSH studies (20186)
- 80188 DAGC nema
- 80192 Promotion
- 80195 Field day
- 90205 Administration expenses J Com
- 90001 Transactions General - PPRDF
- 90002 Transactions PPRDF - General
- 90003 Operations PPRDF - General

The 'Trial balance' cell in the spreadsheet shows a value of 0.00.

The screenshot shows the same Microsoft Excel interface as the previous one. The 'Item Balance [as of 12/31/2010]' dialog box is now displayed with the 'Grouped Accounts' pane selected. The 'Ungrouped Accounts' pane is empty. The 'Grouped Accounts' list includes:

- 80175 Hydro
- 80176 Nema
- 80177 Micro
- 80179 PAU expenses
- 80180 Healthness program
- 80181 Invoices project
- 80182 Certification sem
- 80183 Extra buying project
- 80184 Virus (20184)
- 80185 Sectorial reorganisation
- 80186 RSH studies (20186)
- 80188 DAGC nema
- 80192 Promotion
- 80195 Field day
- 90205 Administration expenses J Com
- 90001 Transactions General - PPRDF
- 90002 Transactions PPRDF - General
- 90003 Operations PPRDF - General

The 'Trial balance' cell in the spreadsheet now shows a value of 0.00. The formula bar at the top of the spreadsheet shows the formula: `=FSMITEMBALANCE("ebf0cfb9-32a6-4f49-93f0-1c53e2da4d47", D, 0, 0)`.



Non Profit Organization Sample

Income, expenses and balance of General funds

for the year ended December 31,

	2010	2009
<b>Income</b>		
Contributions	858,325	838,728
Interests and others	365	31,421
AGA partnership	25,757	20,942
Management fees	1,150	824
	<u>885,597</u>	<u>891,915</u>
<b>Expenses</b>		
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
	<u>840,592</u>	<u>1,073,731</u>
<b>Net Income (loss)</b>	45,005	(181,816)
Net assets - beginning	189,766	371,582
Net assets - ending	<u>234,771</u>	<u>189,766</u>

Non Profit Organization Sample

Income, expenses and balance of Joint Committee funds

for the year ended December 31,

	2010	2009
<b>Income</b>		
Permits	5,900	6,100
<b>Expenses</b>		
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
	<u>15,353</u>	<u>9,657</u>
<b>Net loss</b>	(9,453)	(3,557)
Net assets - beginning	18,501	22,058
Net assets - ending	<u>9,048</u>	<u>18,501</u>

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
<b>Income</b>		
Special contributions	170,977	167,597
Financial aid	187,621	392,367
Others	10,681	3,789
	<u>369,279</u>	<u>563,753</u>
<b>Expenses</b>		
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
	<u>105,494</u>	<u>127,708</u>
Projects		
Certification sem	9,860	6,326
Hydro	10,678	
Nema	18,200	
Micro	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
	<u>379,865</u>	<u>390,000</u>
	485,359	517,708
<b>Net Income (loss)</b>	(116,080)	46,045
Net assets - beginning	(17,920)	(63,965)
Net assets - ending	<u>(134,000)</u>	<u>(17,920)</u>

## Customized financial statements

### Non Profit Organization Sample

#### Funds Balance Evolution

for the year ended December 31,

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

### Non Profit Organization Sample

#### Income, expenses and balance of cumulative funds

for the year ended December 31,

	2010	2009
<b>Income</b>		
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	<u>11,065</u>	<u>35,210</u>
	<u>1,259,645</u>	<u>1,460,944</u>
<b>Expenses</b>		
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	<u>229,071</u>	<u>383,674</u>
	<u>1,340,173</u>	<u>1,600,272</u>
<b>Net loss</b>	(80,528)	(139,328)
Net assets - beginning	<u>190,347</u>	<u>329,675</u>
Net assets - ending	<u><u>109,819</u></u>	<u><u>190,347</u></u>

### Non Profit Organization Sample

#### Balance Sheet

As of December 31,

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

**5 - RECEIVABLES**

	2010	2009
Grant	49,525	229,729
Taxes	6,198	24,445
Advances	1,837	
Others	4,812	1,935
	<u>62,372</u>	<u>256,109</u>

Flexibility

**6 - FIXED ASSETS**

	2010		2009	
	Cost	Accrued Depreciation	Net Value	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
	<u>116,831</u>	<u>114,323</u>	<u>2,508</u>	<u>8,636</u>

**6 - FIXED ASSETS**

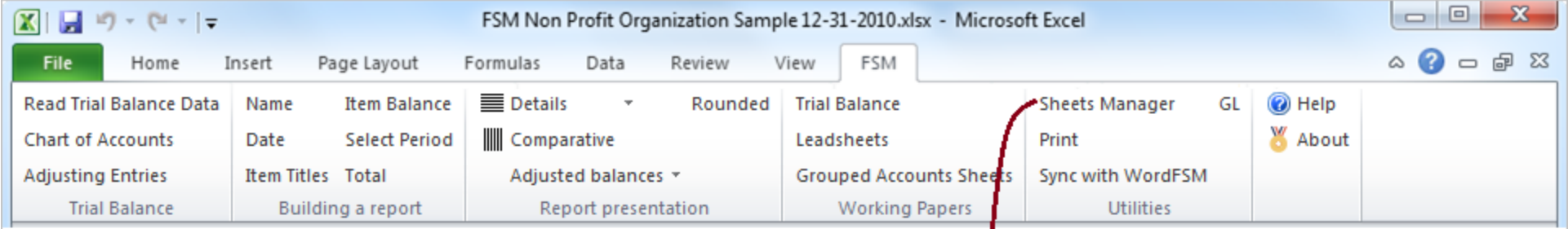
	Cost		Accrued Depreciation		Net Value	
	2010	2009	2010	2009	2010	2009
Furniture	11,764	11,870	9,256	7,580	2,508	4,290
Computer equipment	19,277	21,591	19,277	19,829		1,762
Software	79,150	79,150	79,150	78,274		876
WebSite	6,640	6,640	6,640	4,932		1,708
	<u>116,831</u>	<u>119,251</u>	<u>114,323</u>	<u>110,615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

**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	
	<u>116,831</u>	<u>114,323</u>	<u>2,508</u>

**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
	<u>119,251</u>	<u>110,615</u>	<u>8,636</u>



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.

