



Working Papers: Trial Balance, Leadsheets, Grouped Accounts Sheets

Non Profit Organization Sample

Prior Period	Accounts	Trial Balance		Adjustments		Adjusted Trial Balance		Balance Sheet		Groupings		
		12/31/2010		No	Cr	12/31/2010		12/31/2010		Cell	Seq	
12/31/2009		Debit	Credit	Debit		Credit	Debit	Credit	Debit	Credit	Address	no.
26,656.08	10000 - Bank	50,658.46					50,633.46		50,633.46		E12	1
	To upgrade petty cash fund			2	A	25.00						
50.00	10003 - Petty Cash	50.00					75.00			75.00	E12	2
	To upgrade petty cash fund											
1,000.00	10005 - Short term deposit		0.00									
321.37	10010 - Accounts Receivable		4,811.72									
229,728.78	10011 - Other Receivable		49,525.06									
3,655.37	10014 - Taxe A Receivable Contribution		3,803.61									
2,712.65	10015 - Taxe B Receivable Contribution		2,394.48									
1,613.71	10018 - Accrued interests		0.00									
12,117.51	10026 - Taxe A Receivable		0.00									
7,698.81	10027 - Taxe B Receivable		0.00									
0.00	10040 - Advance anticipated		1,837.35									
7,111.49	10050 - Prepaid expenses		8,553.56									
130,809.00	10060 - Investment GQT		130,809.00									
11,869.56	10070 - Furniture		11,764.43									
21,591.31	10071 - Computer equipment		19,277.31									
79,150.35	10072 - Software		79,150.35									
6,640.00	10073 - WebSite		6,640.00									
(7,579.64)	10080 - Accrued Dep.- Furniture							9,256.10				
(19,829.17)	10081 - Accrued Dep.- Computer equip.							19,277.31				
(78,274.48)	10082 - Accrued Dep.- Software							79,150.35				
(4,932.20)	10083 - Accrued Dep.- WebSite							6,640.00				
150,000.00	10061 - Loan APU											
29,816.16	10090 - Deposit on Rent											
47,500.00	10091 - Deposit on Wages											
6,469.72	10092 - Deposit - fringe benefits											
(350,484.52)	20010 - Accounts Payable											
(5,000.00)	20011 - Other Payable											
(86,250.38)	20012 - Wages payable											
(1,063.96)	20026 - Taxe A Payable											
(675.53)	20027 - Taxe B Payable											
(729.76)	20030 - Income Taxe A Payable											
(778.42)	20035 - Income Taxe B Payable											
(131.67)	20036 - ROAP Payable											
(306.25)	20037 - FSS Payable											
(1,026.10)	20038 - RRQ Payable											
(29,103.25)	20050 - Unearned Revenue											
(371,582.00)	20099 - Retained Earnings											
63,964.78	20199 - PPRDF											
(22,057.67)	20299 - Joint Committee balance											

Non Profit Organization Sample
Leadsheet
Balance Sheet
E12

		12/31/2010	12/31/2009
Cash			
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
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	

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

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

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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

In the Trial Balance, accounts can be listed according to the items of the financial report, with subtotals added for these items.

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

Read Trial Balance Data | Name | Item Balance | Details | Rounded | Trial Balance | Sheets Manager | GL | Help | About

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

A5 : $=FSMACCOUNTBALANCE("0, D, 1, 1")$

Non Profit Organization Sample													
Prior Period	Accounts	Trial Balance		Adjustments			Adjusted Trial Balance		Balance Sheet		Groupings		
12/31/2009	Items	12/31/2010		Debit	No	Cat	12/31/2010		12/31/2010		Cell	Seq	
		Debit	Credit	Debit			Debit	Credit	Debit	Credit	Address	no.	
26,656.08	10000 - Bank	50,658.46					25.00	50,633.46	50,633.46		E12	1	
50.00	10003 - Petty Cash	50.00		25.00				75.00	75.00		E12	2	
26,706.08	Cash								50,708.46				
1,000.00	10005 - Short term deposit	0.00						0.00	0.00		E13	1	
150,000.00	10061 - Loan APU	0.00						0.00	0.00		E13	2	
151,000.00	Short Term Deposit								0.00				
321.37	10010 - Accounts Receivable	4,811.72						4,811.72	4,811.72		E14	1	
229,728.78	10011 - Other Receivable	49,525.06						49,525.06	49,525.06		E14	2	
3,655.37	10014 - Taxe A Receivable Contribution	3,803.61						3,803.61	3,803.61		E14	3	
2,712.65	10015 - Taxe B Receivable Contribution	2,394.48						2,394.48	2,394.48		E14	4	
1,613.71	10018 - Accrued interests	0.00						0.00	0.00		E14	5	
12,117.51	10026 - Taxe A Receivable	0.00						0.00	0.00		E14	6	
7,698.81	10027 - Taxe B Receivable	0.00						0.00	0.00		E14	7	
(1,063.96)	20026 - Taxe A Payable	0.00						0.00	0.00		E14	8	
(675.53)	20027 - Taxe B Payable	0.00						0.00	0.00		E14	9	
0.00	10040 - Advance anticipated	1,837.35						1,837.35	1,837.35		E14	10	
256,108.71	Accounts Receivable								62,372.22				
7,111.49	10050 - Prepaid expenses	8,553.56						8,553.56	8,553.56		E15	1	
7,111.49	Prepaid expenses								8,553.56				
130,809.00	10060 - Investment GQT	130,809.00						130,809.00	130,809.00		E18	1	
130,809.00	Investments								130,809.00				
29,816.16	10090 - Deposit on Rent	28,924.20						28,924.20	28,924.20		E19	1	
47,500.00	10091 - Deposit on Wages	51,200.00						51,200.00	51,200.00		E19	2	
6,469.72	10092 - Deposit - fringe benefits	13,849.93						13,849.93	13,849.93		E19	3	
83,785.88	Deposit on Rent and Wages								93,974.13				
11,869.56	10070 - Furniture	11,764.43						11,764.43	11,764.43		E20	1	
21,591.31	10071 - Computer equipment	19,277.31						19,277.31	19,277.31		E20	2	

Funds Evo | Cash Flow | Balance Sheet | **TBI-Balance Sheet** | Notes | Notes (2) | Note ...

READY 100%

Here is a sample of the dynamic customizable Leadsheets (shown with the use of the ExcelFSM General Ledger Drill Down)

ExcelFSM General Ledger Drill Down interface showing a dynamic customizable Leadsheet for Membership interest.

Worksheet: FSM, 12-31-2016 - withGL.xlsx - Excel

Formula bar: E12 =FSMACCOUNTBALANCE("325, C, 0, 0")

Membership interest	12/31/2016	12/31/2015	\$ Var	% Var
300000 - Opening Bal Equity	18,129,020.65	18,129,020.65	0.00	0%
300001 - Change in Equity/Financing	(17,990,695.00)	(17,990,695.00)	0.00	0%
300010 - Equity: Capital Input	1,660,100.00	1,660,100.00	0.00	0%
350000 - Retained Earnings	5,373,228.60	3,164,364.96	2,208,863.64	70%
350100 - Distributions	(2,404,425.00)	(1,271,425.00)	(1,133,000.00)	89%
350200 - Distributions	(3,114,532.79)	(2,789,416.79)	(325,116.00)	12%
350300 - Distributions	(777,652.21)	(1,633,180.84)	855,528.63	-52%
999998 - Y/E Retained Earnings Offset	0.00	0.00	0.00	
350310 - Interco - Due To/From	0.00	5,000.00	(5,000.00)	-100%
350320 - Interco - Due To/From	0.00	(5,000.00)	5,000.00	-100%
Item sense : Credit	875,044.25	(731,232.02)	1,606,276.27	-220%

Current Year Distributions		Σ6=	(602,587)
Retained Earnings Roll		FY 2016	FY 2015
Beginning Retain	Σ1=	5,511,554	Σ2= 3,302,691
Net Income	IS	2,475,488	PY 2,208,214
Ending Retained Earnings		7,987,042	5,510,905
Member's Capital	Σ3=	(4,636,510)	Σ4= (4,033,923)
Total member's equity		3,350,532	SoE 1,476,982

Components of Member Distributions:

Funding of related party capital expenditures	Q04	1,087,038	RP Disclosure
Funding of related party operations		546,143	A RP Disclosure
Total 350300	7	1,633,181	
Prefunding of PIP reserve	Q01	\$ 2,648,818	RP Disclosure
Other distributions to corporate	Q01	140,599	9
Total 350200	8	2,789,417	
Management Fees	Σ9=		RP Disclosure

A Inquired of
 PY Prior Year
 IS Income Statement
 SoE Statement of Member's Equity

I, Controller. \$546K was distributed to

Account Unadjusted Balance Detail

350200 - Distributions Balance carried over as of 1/1/2016: 2,789,416.79 Debit

Date	Docum	Reference	Description	Source	Allocation	Debit	Credit
2/1/2016	2016-02-0682	C	Associates (12/15)	TRFR	APIV 210000 - A/P Trade	24,366.00	
2/1/2016	2016-02-0683	C	Associates (1/16)	TRFR	APIV 210000 - A/P Trade	23,697.00	
3/1/2016	2016-03-0668	C	Associates (2/16)	TRFR	APIV 210000 - A/P Trade	26,696.00	
4/1/2016	2016-04-0224	C	Associates (3/16)	TRFR	APIV 210000 - A/P Trade	30,100.00	
5/1/2016	2016-05-0603	C	Associates (4/16)	TRFR	APIV 210000 - A/P Trade	27,792.00	
6/1/2016	2016-06-0613	C	Associates (5/16)	TRFR	APIV 210000 - A/P Trade	27,771.00	
7/1/2016	2016-07-0156	C	Associates (6/16)	TRFR	APIV 210000 - A/P Trade	27,883.00	
8/1/2016	2016-08-0364	C	Associates (7/16)	TRFR	APIV 210000 - A/P Trade	31,384.00	
8/31/2016	2016-08-0693	C	Associates (8/16)	TRFR	APIV 210000 - A/P Trade	28,866.00	
9/1/2016	2016-10-0421	C	Associates (9/16)	TRFR	APIV 210000 - A/P Trade	25,168.00	
11/1/2016	2016-11-0220	C	Associates (10/16)	TRFR	APIV 210000 - A/P Trade	29,992.00	
11/30/2016	2016-11-0629	C	Associates (11/16)	TRFR	APIV 210000 - A/P Trade	21,401.00	

Generate Printout Sheet Unadjusted balance as at 12/31/2016: 3,114,532.79 Debit Close

Transaction Detail

2/1/2016 2016-02-0682

Date	Docum	Reference	Description	Source	Allocation	Debit	Credit
2/1/2016	2016-02-0682	C	Associates (12/15)	TRFR	APIV 210000 - A/P Trade		24,366.00
2/1/2016	2016-02-0682	C	Associates (12/15)	TRFR	APIV 350200 - Distributions	24,366.00	

Generate Printout Sheet Close

Note: ExcelFSM took one and a half minute to read and organize, in the memory of the computer, the 49,000 transactions lines of the GL, which can now be drilled down instantly.