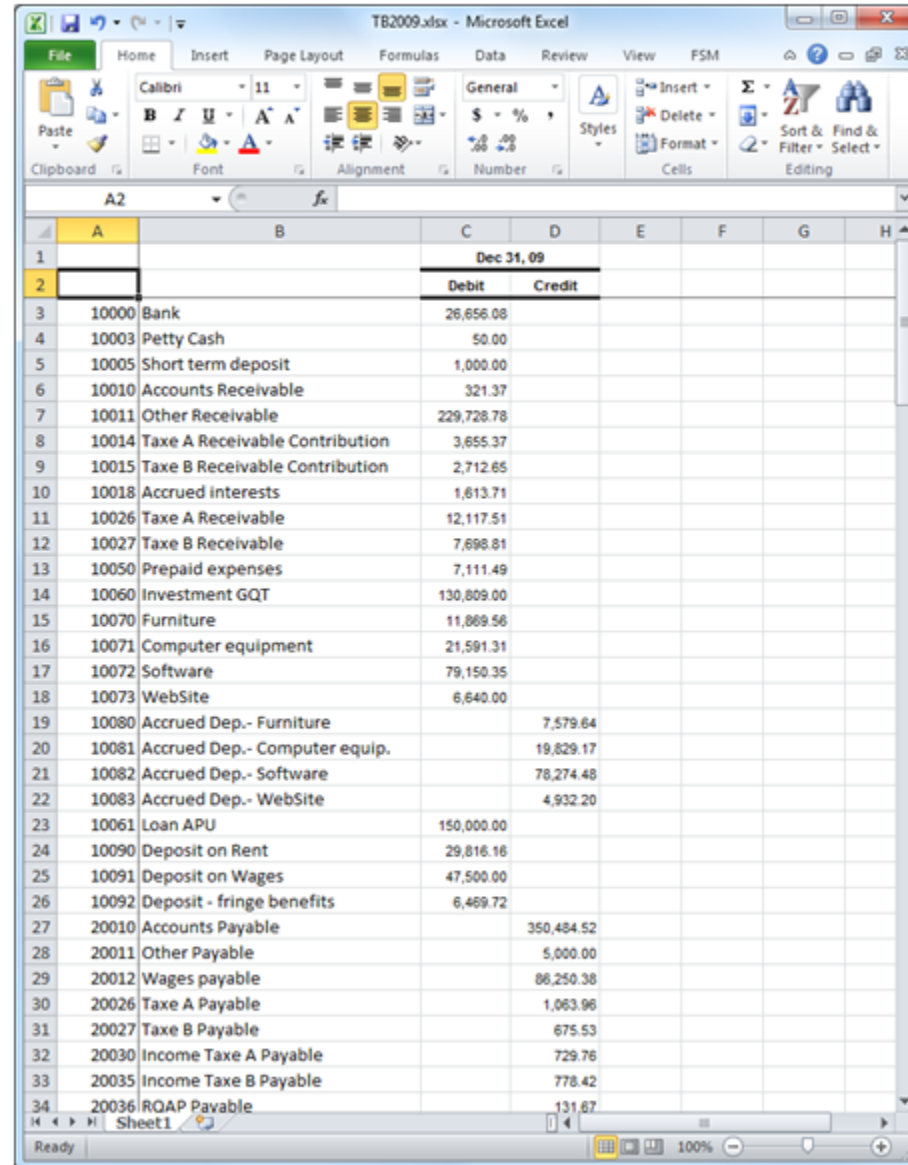


This Excel spreadsheet contains a Trial Balance, exported by any accounting software package*

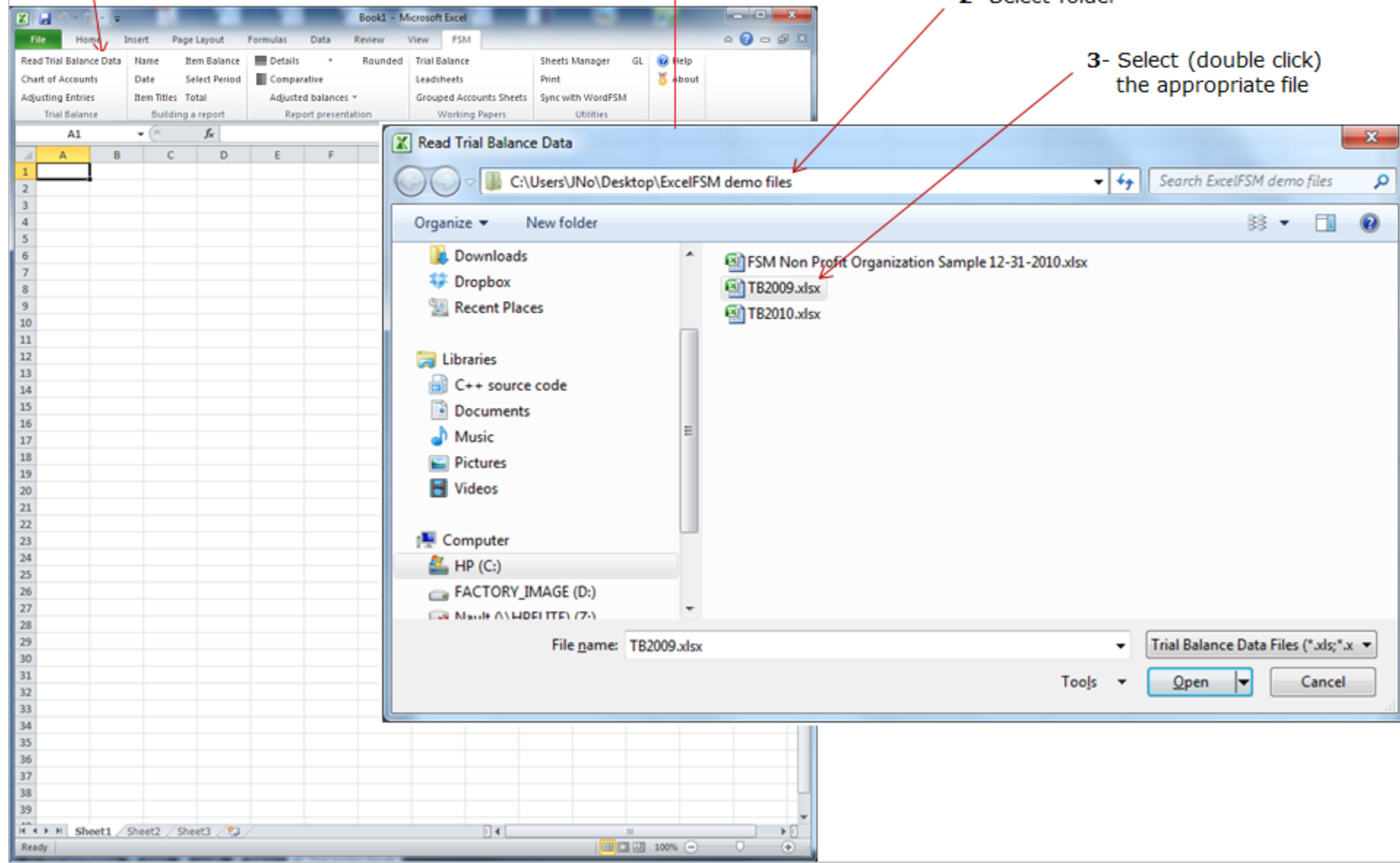


Dec 31, 09		
	Debit	Credit
10000 Bank	26,656.08	
10003 Petty Cash	50.00	
10005 Short term deposit	1,000.00	
10010 Accounts Receivable	321.37	
10011 Other Receivable	229,728.78	
10014 Taxe A Receivable Contribution	3,655.37	
10015 Taxe B Receivable Contribution	2,712.65	
10018 Accrued interests	1,613.71	
10026 Taxe A Receivable	12,117.51	
10027 Taxe B Receivable	7,698.81	
10050 Prepaid expenses	7,111.49	
10060 Investment GQT	130,809.00	
10070 Furniture	11,869.56	
10071 Computer equipment	21,591.31	
10072 Software	79,150.35	
10073 WebSite	6,640.00	
10080 Accrued Dep.- Furniture		7,579.64
10081 Accrued Dep.- Computer equip.		19,829.17
10082 Accrued Dep.- Software		78,274.48
10083 Accrued Dep.- WebSite		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	
20010 Accounts Payable		350,484.52
20011 Other Payable		5,000.00
20012 Wages payable		86,250.38
20026 Taxe A Payable		1,063.96
20027 Taxe B Payable		675.53
20030 Income Taxe A Payable		729.76
20035 Income Taxe B Payable		778.42
20036 ROAP 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.

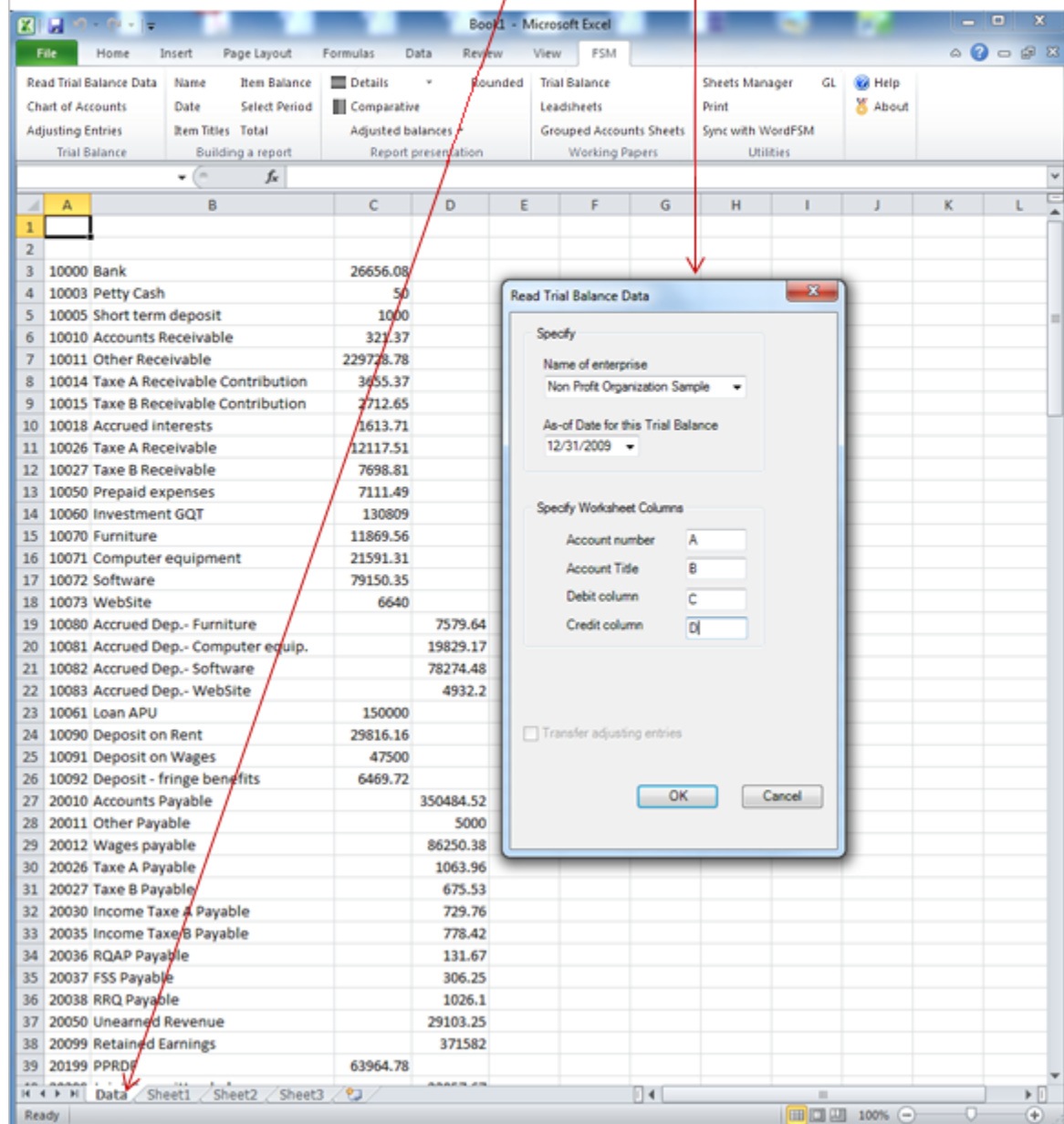
- 1- Start Excel, open a blank workbook, click the FSM tab in the ribbon, then click the Read Trial Balance Data button.

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



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



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 workbook titled 'FSM Non Profit Organization Sample 12-31-2009.xlsx'. The 'Chart of Accounts' dialog box is open, displaying a list of accounts with their titles and balances. The 'ReadTBData printout' worksheet is visible in the background, showing a detailed list of accounts and their 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 '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

FSM Non Profit Organization Sample 12-31-2009.xls - 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
Adjusting Entries Item Titles Total Adjusted balances Grouped Accounts Sheets Sync with WordFSM
Trial Balance Building a report Report presentation Working Papers Utilities

A19

Non Profit Organization Sample

Additional information

for the year ended December 31,

7 TECHNICAL SERVICES - GENERAL FUNDS

8 2009

9 \$

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 Suggested Item Titles

20 Other interests Board of Directors Committee crous expenses Depreciation

21 AGA partnership Executive Committee Committee sem expenses Office expenses - 15%

22 Management fees (30171) Annual meeting Committee prepel expenses Postal charges ppof

23 Services rendered General congress Directors training Website (including de

24 Miscellaneous Travel expenses Joint Committee PARM

25 Citations PPRDF EF Committee Phone conferences Joint Comm Joint Committee wage

26 Citations PPRDF Committees TC Committee Region 1 Postal charges Joint C

27 Citations ppof crous comm SEM Committee Region 2 Telecom Joint Comm

28 Citations ppof sem comm Prepel Committee Region 3 Auditor fees

29 PPRDF Joint Plan Administration Finances Region 4 Legal fees

30 Parent Partners Union Life Committee Region 5 Collection fees

31 Management fees PPRDF AGR Associations Region 6 PAU Contribution

32 APAM - hydro Regional meetings Region 9 GHC Contribution

33 APAM - nema PAU Committees Region C CHC Contribution

34 APAM - micro Directors telecom Region D Contribution national c

35 Government Grant RAGC Committee Region F Contribution associab

36 APAM project (30181) GFLG Board Insurance

37 Sen Certification GHC meeting expenses Accounting Valuation initiative

38 PAQC and other DTP (30183) CHC and national committee Training University PAU

39 APAM - vius (30184) Strategic Committee Office expenses Quality program

40 APAM (30185) LB Center Documentation Hydro

41 RGH studies (30186) GAPR expenses Printing expenses Nema

42 CHQC and others (30188) SFL employer SFL expenses Micro

43 Miscellaneous ppof RQIR employer Computer expenses Healthness program

44 Joint Committee Agent Expenses Mac and other committees Rent Invoices project

45 General administration Committee table expenses Software depreciation Certification sem

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

FSM Non Profit Organization Sample 12-31-2009.xls - 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
Adjusting Entries Item Titles Total Adjusted balances Grouped Accounts Sheets Sync with WordFSM
Trial Balance Building a report Report presentation Working Papers Utilities

E19

Non Profit Organization Sample

Additional information

for the year ended December 31,

7 TECHNICAL SERVICES - GENERAL FUNDS

8 2009

9 \$

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 409.51

20 Item Balance [as of 12/31/2009]

21 Grouped Accounts Ungrouped Accounts

22 70070 Software depreciation 60001 Region 1

23 60002 Region 2

24 60003 Region 3

25 60004 Region 4

26 60005 Region 5

27 60006 Region 6

28 60009 Region 9

29 60012 Region C

30 60013 Region D

31 60015 Region F

32 70011 Documentation

33 70015 Postal charges

34 70021 Depreciation

35 70110 Office expenses - 15%

36 70115 Postal charges ppof

37 70171 Website (including depreciation)

38 70190 PARM

39 70200 Joint Committee wages

70215 Postal charges Joint Comm

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

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 Report presentation Grouped Accounts Sheets Sync with WordFSM
Trial Balance Building a report 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

Total

Grouped Items Ungrouped Items

Technical Advisors

Secretariat

Accounting

Rent

Computer expenses

Telecom

Training

Office supplies

Printing expenses

Depreciation

Postal charges

Documentation

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 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 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

Total

Grouped Items Ungrouped Items

Technical Advisors

Secretariat

Accounting

Rent

Computer expenses

Telecom

Training

Office supplies

Printing expenses

Depreciation

Postal charges

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*

FSMITEMBALANCE("04a4032f-724b-4ae7-8277-623c4b1f4f87", C, 0, 0)

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
Expenses charged to Joint plan committee	305,182.50

Item Balance [as of 12/31/2009]

Grouped Accounts

- 30071 Services rendered

Un grouped Accounts

- 30041 Interests from prod
- 30050 Other interests
- 30066 AGA partnership
- 30070 Management fees (2017)
- 30099 Miscellaneous
- 30100 Citations PPRDF
- 30101 Citations PPRDF Committees
- 30102 Citations pprdf crous comm
- 30103 Citations pprdf sen comm
- 30104 Citations pprdf prepel comm
- 30140 PPRDF Joint Plan Administration
- 30165 Payment Partners
- 30171 Management fees PPRDF
- 30175 APAM - hydro
- 30176 APAM - noma
- 30177 APAM - micro
- 30179 PAU

Item Sense selection

Credit

=1*(E10+E11+E12+E13+E14+E15+E16+E17+E18+E19+E20+E21+E22-E23)

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
Expenses charged to Joint plan committee	305,182.50

Total

Grouped 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

Un grouped Items

No parenthesis

computed properly

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
Utilities

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

Non Profit Organization Sample

Additional information

for the year ended December 31,

7 TECHNICAL SERVICES - GENERAL FUNDS

8 2009

9 \$

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

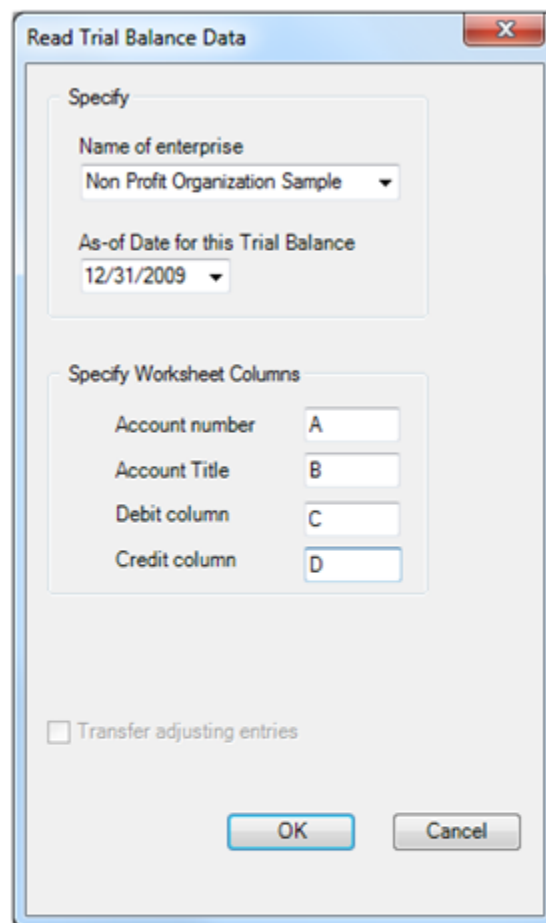
- 1- from the FSM ribbon,
click the Read Trial Balance Data button

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

The screenshot shows the Microsoft Excel interface with the FSM ribbon selected. The 'Read Trial Balance Data' button is highlighted in the ribbon. A red arrow points from this button to the 'Read Trial Balance Data' dialog box, which is open in the foreground. The dialog box shows a file explorer view of the 'C:\Users\UNO\Desktop\ExcelFSM demo files' directory. The file 'FSM Non Profit Organization Sample 12-31-2010.xlsx' is selected. A red arrow points from the text '2- Select (double click) the appropriate file' to this file. The background Excel spreadsheet shows a trial balance for the year ended December 31, 2009.

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
	559,337.54
Expenses charged to Joint plan committee	305,182.50
	254,155.04

After few seconds, the following dialog appears



The dialog box is titled "Read Trial Balance Data" and contains the following fields and options:

- Specify**
 - Name of enterprise: Non Profit Organization Sample (dropdown menu)
 - As-of Date for this Trial Balance: 12/31/2009 (dropdown menu)
- Specify Worksheet Columns**
 - Account number: A (text input)
 - Account Title: B (text input)
 - Debit column: C (text input)
 - Credit column: D (text input)
- ☐ Transfer adjusting entries
- Buttons: 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

	A	B	C	D	E	F	G	H
1		Non Profit Organization Sample						
2		12/31/2010						
3								
4								
5		Transfer adjusting entries						
6								
7	No	Account Title	Debit	Credit				
8	10000	Bank	50,658.46					
9	10003	Petty Cash	50.00					
10	10005	Short term deposit	0.00					
11	10010	Accounts Receivable	4,811.72					
12	10011	Other Receivable	49,525.06					
13	10012	Receivables	0.00					
14	10014	Taxe A Receivable Contribution	3,803.61					
15	10015	Taxe B Receivable Contribution	2,394.48					
16	10018	Accrued interests	0.00					
17	10026	Taxe A Receivable	0.00					
18	10027	Taxe B Receivable	0.00					
19	10040	Advance anticipated	1,837.35					
20	10050	Prepaid expenses	8,553.56					
21	10060	Investment GQT	130,809.00					
22	10070	Furniture	11,764.43					
23	10071	Computer equipment	19,277.31					
24	10072	Software	79,150.35					
25	10073	WebSite	6,640.00					
26	10080	Accrued Dep.- Furniture		9,256.10				
27	10081	Accrued Dep.- Computer equip.		19,277.31				
28	10082	Accrued Dep.- Software		79,150.35				
29	10083	Accrued Dep.- WebSite		6,640.00				
30	10061	Loan APU	0.00					
31	10090	Deposit on Rent	28,924.20					
32	10091	Deposit on Wages	51,200.00					
33	10092	Deposit - fringe benefits	13,849.93					
34	10093	Deposits QT	0.00					
35	20010	Accounts Payable		127,682.90				
36	20011	Other Payable		6,325.73				
37	20012	Wages payable		100,626.00				
38	20013	Payroll Liabilities	0.00					
39	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

FileHomeInsertPage LayoutFormulasDataReviewViewFSM

Read Trial Balance Data

NameItem Balance

Chart of AccountsDateSelect Period

Adjusting EntriesItem TitlesTotal

Trial BalanceBuilding a report

Details

Comparative

Adjusted balances

Report presentation

Rounded

Trial Balance

Leadsheets

Grouped Accounts Sheets

Working Papers

Sheets Manager

GL

Print

Sync with WordFSM

Utilities

Help

About

F25

	A	B	C	D	E	F	G	H	I	J
1	Non Profit Organization Sample									
2										
3	Additional information									
4										
5	for the year ended December 31,									
6										
7	TECHNICAL SERVICES - GENERAL FUNDS									
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										

ReadyReadTBData 12-31-2009 printoutSheet1Sheet2Sheet3100%

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

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 About
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	Non Profit Organization Sample									
2										
3	Additional information									
4										
5	for the year ended December 31,									
6										
7	TECHNICAL SERVICES - GENERAL FUNDS									
8				2010	2009					
9				\$	\$					
10	Technical Advisors			187,202.24	288,780.11					
11	Secretariat			138,099.58	146,363.00					
12	Accounting			38,792.28	55,942.86					
13	Rent			27,819.24	28,023.48					
14	Computer expenses			9,988.26	9,683.07					
15	Telecom			7,878.53	7,644.15					
16	Training			6,064.22	4,955.82					
17	Office supplies			4,967.56	5,480.27					
18	Printing expenses			4,498.16	4,724.82					
19	Depreciation			4,419.33	3,723.47					
20	Postal charges			3,257.05	3,903.41					
21	Documentation			111.95	113.08					
22				433,098.40	559,337.54					
23	Expenses charged to Joint plan committee			240,657.62	305,182.50					
24				192,440.78	254,155.04					
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										

ReadTBData 12-31-2009 printout Sheet1 Sheet2 Sheet3

Ready 100%

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

ReadTBData 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

ReadTBData 12-31-2009 printout Sheet1 Sheet2 Sheet3

100%

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

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

E14 =FSMITEMBALANCE("e95d9b02-6587-467a-9dd4-fac91a65ddaf, D, 1, 0")

Non Profit Organization Sample			
Additional information			
for the year ended December 31,			
TECHNICAL SERVICES - GENERAL FUNDS			
	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)

ReadTBData 12-31-2009 printout Sheet1 Sheet2 Sheet3

Ready

Ending period index
Beginning period index

Rounded button

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

E14 =FSMITEMBALANCE("e95d9b02-6587-467a-9dd4-fac91a65ddaf, D, 1, 0")

	A	B	C	D	E	F	G	H	I	J
1	Non Profit Organization Sample									
2										
3	Additional information									
4										
5	for the year ended December 31,									
6										
7	TECHNICAL SERVICES - GENERAL FUNDS									
8			2010	2009	variation					
9			\$	\$	\$					
10	Technical Advisors		187,202	288,780	(101,578)					
11	Secretariat		138,100	146,363	(8,263)					
12	Accounting		38,792	55,943	(17,151)					
13	Rent		27,819	28,023	(204)					
14	Computer expenses		9,988	9,683	305					
15	Telecom		7,879	7,644	235					
16	Training		6,064	4,956	1,108					
17	Office supplies		4,968	5,480	(512)					
18	Printing expenses		4,498	4,725	(227)					
19	Depreciation		4,419	3,724	695					
20	Postal charges		3,257	3,903	(646)					
21	Documentation		112	113	(1)					
22			433,098	559,337	(126,239)					
23	Expenses charged to Joint plan committee		240,658	305,182	(64,524)					
24			192,440	254,155	(61,715)					
25										
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ReadTBData 12-31-2009 printout Sheet1 Sheet2 Sheet3

Ready 100%

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

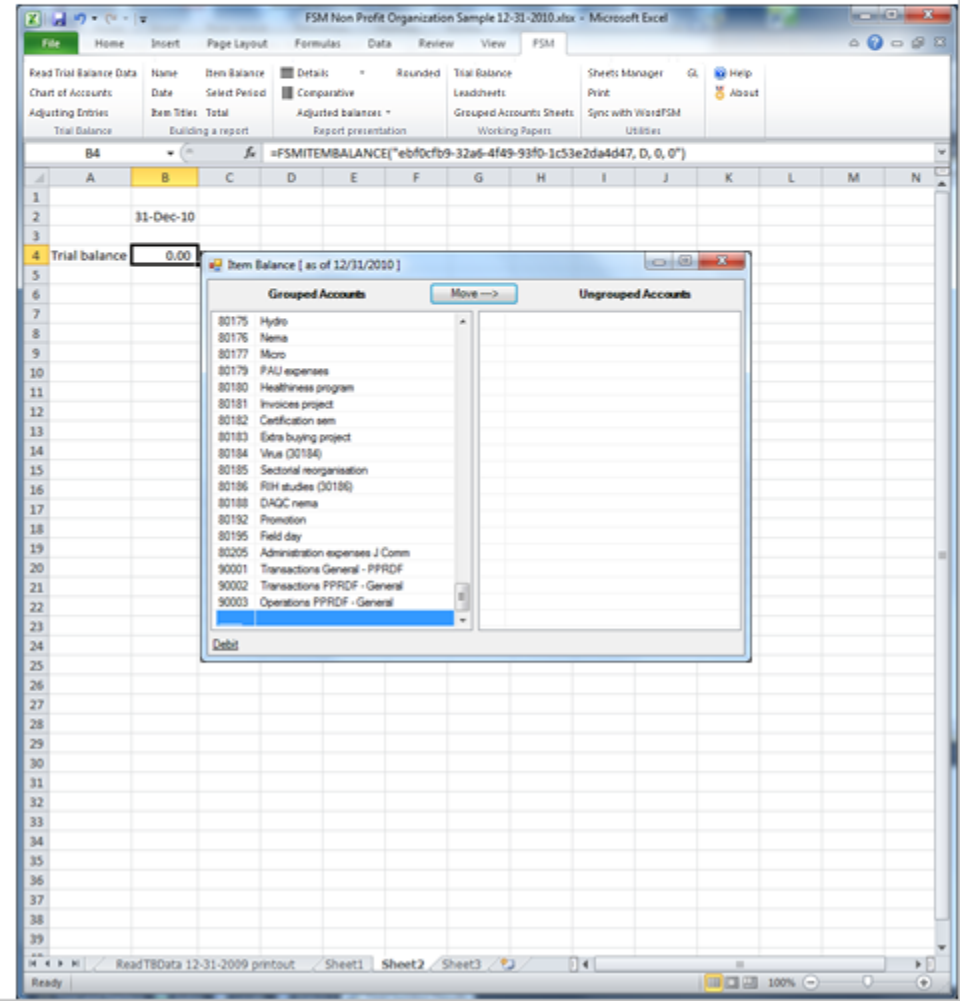
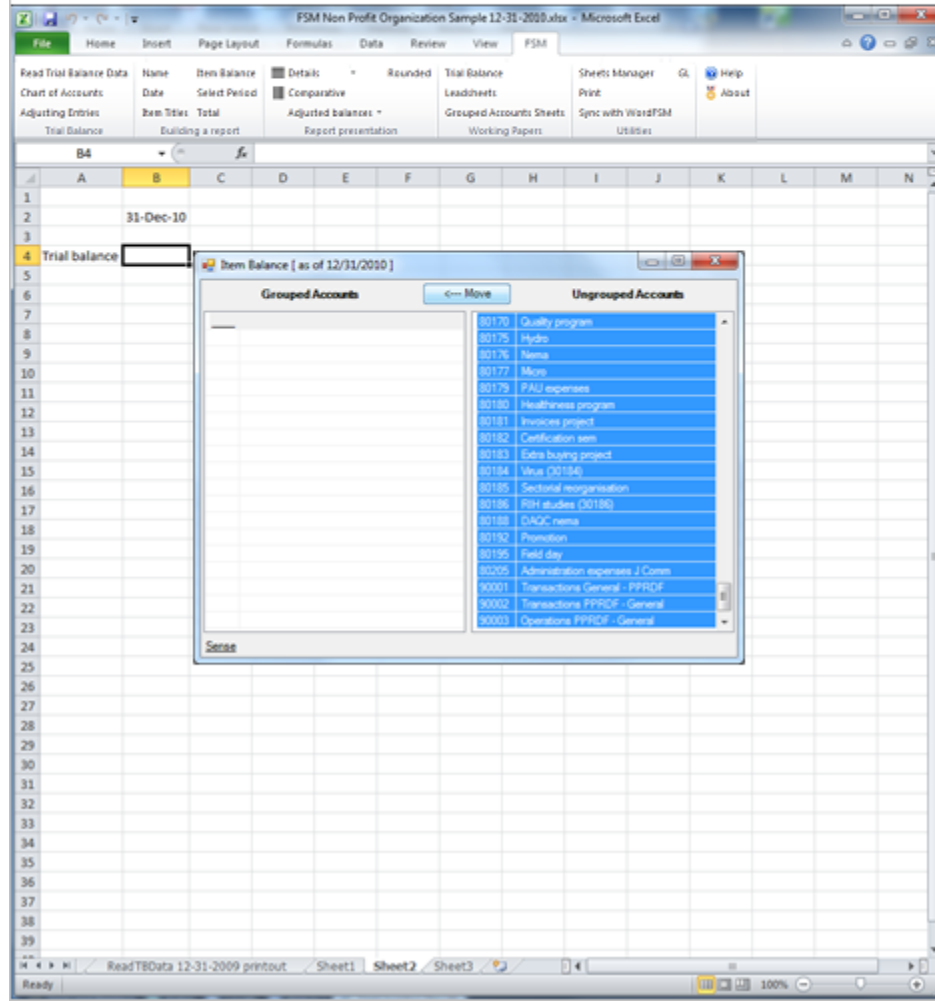
Additional information

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

Item	Item Balance	Total Balance
70171 - Website (including depreciatio)	1,707.80	
70190 - PARM	3,340.36	
70200 - Joint Committee wages	7,539.92	
70215 - Postal charges Joint Comm	19.10	
70240 - Telecom Joint Comm	2,046.82	
80000 - Auditor fees	5,595.00	
80001 - Legal fees	8,678.72	
80003 - Collection fees	4,491.42	
80010 - PAU Contribution	127,131.19	
80011 - QHC Contribution	1,000.00	
80012 - CHC Contribution	15,435.00	
80013 - Contribution national committee	0.00	
80019 - Contribution associations	1,818.14	
80070 - Insurance	927.58	
80099 - Miscellaneous bis	59.55	
80110 - Valorisation initiative	5,729.00	
80111 - University PAU	2,469.00	
80170 - Quality program	35,893.85	
80175 - Hydro	10,678.00	
80176 - Nema	18,200.00	
80177 - Micro	28,000.00	
80179 - PAU expenses	680.79	
80180 - Healthiness program	0.00	
80181 - Invoices project	188,772.24	
80182 - Certification sem	9,859.92	
80183 - Extra buying project	0.00	
80184 - Virus (30184)	44,330.55	
80185 - Sectorial reorganisation	35,692.09	
80186 - RIH studies (30186)	41,541.54	
80188 - DAQC nema	2,790.43	
80192 - Promotion	3,392.09	
80195 - Field day	1,445.73	
80205 - Administration expenses J Comm	1,130.99	
90001 - Transactions General - PPRDF	141,384.77	
90002 - Transactions PPRDF - General	(140,934.19)	
90003 - Operations PPRDF - General	(450.58)	
184	0.00	

3- push Comparative button

Item	Item Balance	Total Balance	Comparative
70171 - Website (including depreciatio)	1,707.80	2,176.65	
70190 - PARM	3,340.36	2,467.56	
70200 - Joint Committee wages	7,539.92	5,495.32	
70215 - Postal charges Joint Comm	19.10	0.66	
70240 - Telecom Joint Comm	2,046.82	1,926.45	
80000 - Auditor fees	5,595.00	5,000.00	
80001 - Legal fees	8,678.72	19,032.40	
80003 - Collection fees	4,491.42	14,502.62	
80010 - PAU Contribution	127,131.19	119,019.35	
80011 - QHC Contribution	1,000.00	1,000.00	
80012 - CHC Contribution	15,435.00	15,435.00	
80013 - Contribution national committee	0.00	8,147.81	
80019 - Contribution associations	1,818.14	1,800.00	
80070 - Insurance	927.58	3,471.14	
80099 - Miscellaneous bis	59.55	161.79	
80110 - Valorisation initiative	5,729.00	5,843.00	
80111 - University PAU	2,469.00	2,307.00	
80170 - Quality program	35,893.85	30,310.46	
80175 - Hydro	10,678.00	0.00	
80176 - Nema	18,200.00	0.00	
80177 - Micro	28,000.00	0.00	
80179 - PAU expenses	680.79	0.00	
80180 - Healthiness program	0.00	3,775.66	
80181 - Invoices project	188,772.24	60,829.31	
80182 - Certification sem	9,859.92	6,325.80	
80183 - Extra buying project	0.00	59,585.25	
80184 - Virus (30184)	44,330.55	0.00	
80185 - Sectorial reorganisation	35,692.09	26,908.75	
80186 - RIH studies (30186)	41,541.54	15,016.75	
80188 - DAQC nema	2,790.43	217,558.18	
80192 - Promotion	3,392.09	5,995.93	
80195 - Field day	1,445.73	2,475.92	
80205 - Administration expenses J Comm	1,130.99	824.00	
90001 - Transactions General - PPRDF	141,384.77	0.00	
90002 - Transactions PPRDF - General	(140,934.19)	0.00	
90003 - Operations PPRDF - General	(450.58)	0.00	
184	0.00	0.00	

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
	<u>885,597</u>	<u>891,915</u>
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
	<u>840,592</u>	<u>1,073,731</u>
Net Income (loss)	<u>45,005</u>	<u>(181,816)</u>
Net assets - beginning	<u>189,766</u>	<u>371,582</u>
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
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
	<u>15,353</u>	<u>9,657</u>
Net loss	<u>(9,453)</u>	<u>(3,557)</u>
Net assets - beginning	<u>18,501</u>	<u>22,058</u>
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
Income		
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>
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
	<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>
	<u>485,359</u>	<u>517,708</u>
Net Income (loss)	<u>(116,080)</u>	<u>46,045</u>
Net assets - beginning	<u>(17,920)</u>	<u>(63,965)</u>
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
				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	234,771	(134,000)	9,048	109,819

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
Expenses		
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
Net loss	(80,528)	(139,328)
Net assets - beginning	190,347	329,675
Net assets - ending	109,819	190,347

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

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
	116,831	114,323	2,508	8,636

6 - FIXED ASSETS

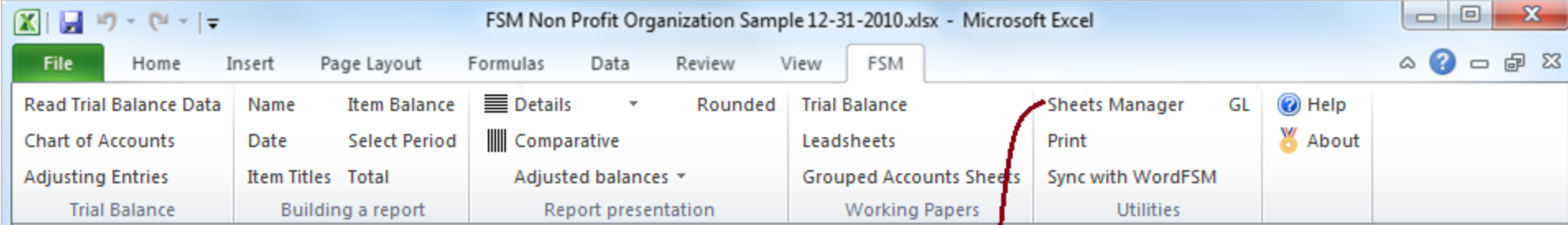
	Cost		Accrued Depreciation		Net Value	
	2010	2009	2010	2009	2010	2009
Furniture	11,764	11,870	9,256	7,580	2,508	4,290
Computer equipment	19,277	21,591	19,277	19,829		1,762
Software	79,150	79,150	79,150	78,274		876
WebSite	6,640	6,640	6,640	4,932		1,708
	<u>116,831</u>	<u>119,251</u>	<u>114,323</u>	<u>110,615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

