Simple Solutions for Complex Tasks

CPAwriter, Inc.
www.cpawriter.com

TBFSwriter®

Instruction Manual
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Spreadsheet Trial Balance Imports

The trial balance to be imported must be located on the first sheet, if being imported from an Excel® workbook.

Edit worksheet, eliminating any unnecessary data: headings, subtotals, etc.

Excel® Formats

Make certain rows are arranged in one of the following formats:

EXCEL TRIAL BALANCE FORMATS

Four Column Format				
Column A ac# (may be blank)	Column B ac name		Column C debit	Column D credit
101	Cash		2200.00	
102	Accounts rec.		45000.00	
200	Accounts payable			65000.00

Three Column Format		
Column A ac# (may be blank)	Column B ac name	Column C debit (credit)
101	Cash	2200.00
102	Accounts rec.	45000.00
200	Accounts payable	(65000.00)

Make certain that each row has a unique ac# or description. Rows with identical ac# and description combinations will cause a loss of rollover code retention benefits for future periods. This is an important time saving feature for future periods.

Number Formatting

A specific formatting is not required.

Account Numbers

If there are no entries in the a/c# column, it will not affect the import process.
However, column A must be reserved for a/c#, even if there are no entries in that column. **All rows should have an entry in the name column**.

Account numbers, or some similar designations, are recommended to distinguish accounts with identical names in different departments or functions. This distinction will be essential in the future year's data rollover match-up process. This distinction may be in the form of a dept./function # or an alpha designation (ie: sales, operations, etc.) in this column. These may be added after the import process is complete if not completed in the spreadsheet file. You will find it more efficient to add these to the spread sheet prior to import.

There will be an opportunity for additional editing during import process.

From menu bar select "file".
From selection menu choose "utilities" and "import trial balance".

When the import screen appears select "specify file" and identify source of spreadsheet file to be imported.

If this is to be an overwrite of an existing trial balance, mark appropriate box and select entity from drop down arrow in Entity Name box.

If this is a new trial balance, place entity name in Entity Name Box. This name will appear in the statements exactly as entered here.

You will then need to designate which column in the trial balance you wish to populate with your import.

Make certain that totals at bottom of import screen indicate that data is in balance. An out of balance condition will be indicted by totals displayed in RED. **Except for budget destination imports, the program will not accept an import that is not in balance.**

You may edit the trial balance using the import screen to correct any indicated problems prior to import.

IMPORTANT! Any rows without an entry in the name column will be lost in final import.

Helpful Hint
Consider adding all accounts to be used in the trial balance process to the spreadsheet trial balance before import.

Import Destinations

You may choose to use the import data to populate any of the following trial balance columns: General ledger FS basis, Comparative period, Prior Interim YTD, or Budget amounts.

Import Freezes-Trouble shooting

Users will sometimes incur a situation where it appears that an Excel import has overloaded the system and seems to have locked up the import function. This is often the result of an Excel worksheet with data in hidden cells that are in far-reaching rows or columns, causing a system overload. Normal trial balances with thousands of rows will not cause this problem. If you encounter this situation, it is usually resolved easily by highlighting the section of the Excel worksheet that is to be imported, and cutting and pasting it into a new, blank Excel worksheet for importing. This assures that there are no populated cells on the worksheet except the areas to be imported.

Trial Balance Data Sheet –General Information

Out of Balance Conditions
All out of balance conditions are indicated by balances displayed in red.

Displaying/Hiding Columns
In the upper section of the trial balance/data sheet, under the "Options" heading, users will find a series of check boxes that may be used to display or hide various column groups in the trial balance.

Entering Data on Trial Balance Data Sheet
A/c#, names, general ledger balances, comparison period, prior interim and budget data, may all be entered manually on the Trial Balance Data Sheet, or they may be imported from an Excel spreadsheet.

Reordering

The trial balance data sheet may be reordered by placing the curser in the column header at the top of any row, and depressing the left mouse button. This will reorder the trial balance either alphabetically or numerically, based on the data in the column selected.

Creating Journal Entries

Standard journal entries

On the upper tab bar select "Standard Je's" to create and post journal entries in the general ledger/financial basis segment of trial balance. The program will not post journal entries that are out of balance.

Tax basis journal entries

On the upper tab bar select "Tax Basis Je's" to create and post journal entries to adjust general ledger/fs basis amounts to tax basis amounts.

Mini write-up Entries

On the upper tab bar select the "Disbursement Entry" and "Cash Receipts" to make these entries.

Closing Entry

The program also provides for period end "Closing JEs" for those users who wish to close out the income and expense accounts prior to copying the trial balance for use in a subsequent period (see Copy/Roll Forward). In order to generate this entry, all rows must have an "FS Descr. Code".

Helpful Hint

If there are no statements being generated for this entity, simply set up one asset "FS Descr. Code", one liability code, one equity code, one revenue code, and one expense code to be entered in the various trial balance rows. This allows the program to indentify the various income and expense accounts that are to be closed in this entry.

Consolidated Entities

TBFSwriter allows users to consolidate an unlimited number of entities. To create consolidated entities and statements simply add additional trial balances to the entity. These are added by creating additional manual trial balances or by using the Excel import function. To view all trial balances available within the group select "Active tbs" from the upper left menu bar. Statements will be generated using all active trial balances within an entity. Users may temporarily exclude entities from the financial statements by making them "inactive" using the "Make InActive" button in the upper portion of the trial balance. ***Caution, the optional comparative columns in the financial statements may not be accurate when multiple entities are present. Users will need to manually adjust amounts in the comparative balance columns to reflect any needed eliminations***,

Creating Financial Statements

The right portion of the trial balance sheet is used to create financial statements.

Creating Basic Statements
Creating financial statement descriptions

To create or edit financial statement descriptions for grouping various trial balance accounts, select "Edit F/S Desc Codes" button. Each description must have a designated type from one of the following:

Current assets	Equity distributions
Fixed assets	Operating income/sales
Accumulated depreciation	Non-operating income
Noncurrent assets	Direct cost
Current liabilities	Indirect cost
Noncurrent liabilities	Operating expenses
Equity	Non-operating expenses
Retained earnings	

The code number will determine the order that descriptions will appear when the statements are created.

You may insert a line between existing codes by selecting the "New line" function at the top of the drop down window. You may also edit all existing codes.

You may access and edit this code list from three sources:
> "Edit F/S Desc Codes" from the trial balance/data sheet
> From the "edit" function from the main page tab
> By double clicking on the pop-up statement building windows, while using the drag and drop functions

Creating basic statements by completing "F/S Descr. Code" column

Select "Create Basic Statements" from top of trial balance data sheet. This will cause the basic statement allocation pop-up screen to appear. This is a movable, resizable window that you may place anywhere on the screen.

To assign description codes to trial balance accounts either:

> **Use drag and drop function button to right of "F/S Descr. Code" column to drag lines from the trial balance rows and drop them into the desired description codes.**
> > **Or**
> **Assign trial balance rows to desired financial statement descriptions by entering the corresponding description code in the "F/S Descr. Code" column.**

You may assign groups of rows to a single financial code with one drag and drop by placing the cursor in almost any column of the trial balance, and while depressing the left mouse button, highlighting all rows to be coded. Release mouse button. Place cursor on any drag and drop button within the highlighted group to drag and drop entire group into the desired code.
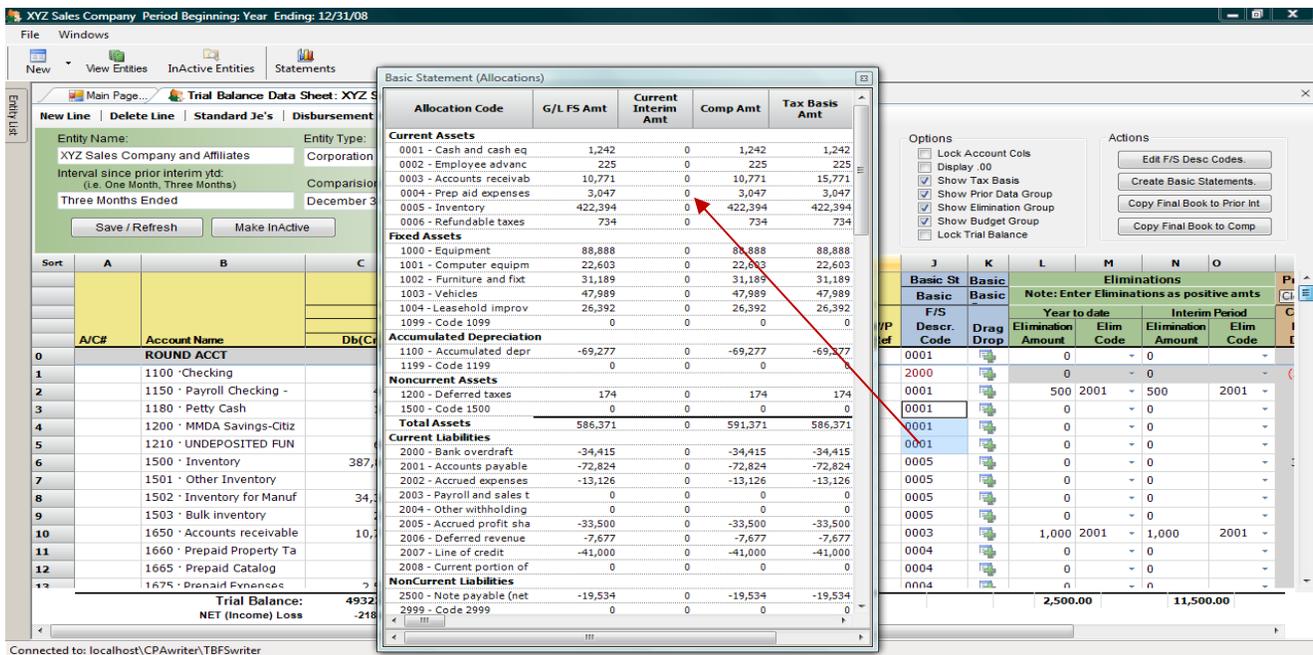
Eliminations

Elimination columns are used to designate inter-company assets and liabilities and inter-company revenues and expenses that are to be offset in the consolidated financial statements. All elimination entries should be **entered as positive amounts**. Only one entry needs to be made for each elimination. The offsetting account will automatically be eliminated against the financial statement description entered in the "Elim Code" column. For this reason, the Trial Balance Data sheet will only permit elimination entries in rows coded for asset and revenue accounts. The **offsetting liability and expense codes** should be entered in "Elim Code" column. **Do not repeat the coding of the row containing the offset.** For example a "due from related entity" row would generally have the "f/s descript code" for "due to related entity" as its elimination code.

Creating Budget Statements

All credits (revenue budget amounts) should be entered as negative amounts.

A budget statement will be created for all entities having entries in the Budget section of the trial balance/data sheets. The "actual" column of the budget statements will be populated using the general ledger/financial amounts in the trial balance. Budget entries are only permitted in rows designated with revenue and expense financial description codes in the "F/S Descr. Code" column.

Statements

Statements are created from the selection of the "Statement" function button at the top of the trial balance data sheet.

Sources of Statement Titles

Statement titles are generated from various sources as follows:
  Entity Name: Statement Main Page Titles
  Sheet Balance Description: Statement Main Page Titles
  Changes in Equity Description: Statement Main Page Titles
  Income Statement Description: Statement Main Page Titles
  Statement Date: Entity setup data from File function- Create/Edit Entity function
  Statement Period Description: Entity setup data from File function- Create/Edit Entity function
  Interim Period Description: Interim period description from trial balance marked as
    consolidated parent
  Comparative Period Description: Comparative period description from trial balance marked as
    consolidated parent
  Balance Sheet Equity Description: Entity type from trial balance marked as consolidated
  parent
  Entity Names in Combining Statements: Respective trial balance entity name

Select Statements to be Generated

You may select the statements to be generated from the left section of the statement main page, and use the "Generate/Refresh Statement" function button to generate the selected statements and schedules.

Diagnostics

Diagnostics are provided to assist the user in avoiding errors. As with any program, there are always potential entry and coding errors that will result in inaccurate presentations, and you should review these statements carefully.

The diagnostics are separated into two types. The critical errors are indentified by a red octagon symbol, and the program will not generate statements until these are corrected.
Non-critical, cautionary diagnostics indicate conditions that are likely to result in statement errors or GAAP departures. These should be reviewed carefully and corrected where appropriate. To generate statements without correcting these issues, the user should check the "ignore messages" box at the top of this section.

Viewing Statements and Schedules

The various statements and schedules are available for viewing and formatting by selecting the appropriate tabs at the top of the page, or by highlighting the selected statement in the statement list. These will appear after statements have been generated.

On each statement page you will note a "Refresh this Stmt" button. The use of this function **will only update the statement being viewed** for any trial balance or coding changes. To update all statements you must use the "Create/Refresh Statement" function at the bottom of the left segment of the statement's main page screen.

Statement Formatting

The program was designed to allow the user to format and print the final statements in a program that they are most familiar with. With this in mind, the statements are designed to be exported to Excel for final processing.

Certain formatting functions are present in the program, and may be used prior to export to Excel. These are apparent at the top of the individual statement pages. These should be used to set up permanent formatting, that will be saved for future statement generations.

In addition to the various formatting functions at the top of the pages, you are able to set row heights and column widths on these pages. Once set, these settings will be retained in the program.

The program's preset style is as follows:
>   Font: Arial 9
>   Header row height: 20 pixels
>   Body row height: 16 pixels
>   Totals row height: 25 pixels

The various statements have preset column widths that will not require any further alteration to fit on letter size paper with the Excel print margins set as follows:
>   Top: .5 inches
>   Right: .4 inches
>   Left: .6 inches
>   Bottom 1.0 inch

When a statement's style is set as "unspecified" it will be reset to the above specifications.

For maximum automation of this process it is recommended that you follow the following procedure:
>   Export all selected statements to an Excel workbook
>   Using the Excel's multiple tab select function, select all tabs in workbook
>   With all tabs selected, set margins to those indicated above
>   Using Excel print function, choose to print entire workbook

Formatting Using Preset Styles

Users may set up standard style formatting to be used and applied to all statements. These statement styles consist of preset column widths, row heights, footers, headers, font type, and font size. These are created and saved using the function "Create/Edit Stmt Style" on the financial statement main page. Once created and saved these may be applied using the style selection and application functions at the top of each of the statements. The editing of these preset styles may be secured by a password (see "SECURITY/PASSWORDS").

The statements are initially created using an Arial, size nine font. All statements have initially been designed to fit an 8.5" X 11" sheet, using a .5 top, .6 left, and .4 right margin. All statements will be formatted in this style when there is no specific style designated.

Hide/Display Rows and Columns

To hide a row or column, highlight the effected columns or row and right click. This will display a hide/display function. All hidden rows and columns will be highlighted. These cells will be hidden in the Excel import.

Exporting to Excel

All statements should be exported to Excel for final processing.

All formatting, row heights, and column widths will be retained in Excel.

It is important to note that all numeric amounts are not formatted as numeric fields when exported to Excel. This is to provide for greater administrative control of the statements as they are formatted in Excel. If a user wishes to perform or insert mathematical functions in Excel, the numeric rows must be highlighted and reformatted as "numeric" fields.

The statements may be exported to Excel as individual worksheets using the "Export This Stmt" function at the top of each individual statement. However, most users will choose to export all statements at one time by using the "Export Statements to Excel Workbook' function, found in the left margin of the statement's main page screen.

Note that the headers, footers, and page #s create print headers and footers in the Excel worksheets. These will only appear in print previews and when statements are actually printed. They will not be appear to be present when you view the Excel worksheets.

Copy/Roll-Forward Function and Subsequent Periods (see Appendix A)

Copy/roll-forward
Users may roll forward all coding from one period or entity to another by using the copy/roll forward functions, and then using the overwrite, import function to apply current period data.

To access the roll-forward function, select "file" from the trial balance data sheet or from the main page. Then select "Utilities-copy/roll-forward" from the submenu. This will result in the display of the "Copy/Roll-forward" window. From here you choose a source of the information you wish to copy forward and a destination entity/period to where you wish to copy this information.

In this window you may choose to either copy forward all amounts, trial balances, and trial balance coding, or you may choose to simply copy the FS Description coding list. If you choose to copy "Codes, Entities, Amts" all trial balances will be copied, including all accounts, descriptions, and coding to the destination trial balances. This is the option most users will choose to save coding time in future periods for entities with prior data in the program. The code only option will generally be used to save time by populating the statement building code list for new entities. You also may choose to copy the entire trial balances, including all je's, budget and elimination amounts by choosing "Entire Period". This option would be chosen to copy a current active entity/period from one database to another (see Field Use/Portability)

Subsequent Periods

In subsequent periods, for entities with prior data in TBFSwriter, a "Codes, Funds, Amts" roll forward would be performed, followed by an import of the new trial balances as overwrites to the rolled forward data. This is a very important time savings feature of this program.

When this subsequent overwrite import is complete, all new trial balance accounts will be highlighted to indicate which rows need coding. All previous period coding will remain, and only need to be re-entered or edited for any lines that need different f/s desc. coding than was applied in the prior period.

For this function to work properly, it is important that every line in the trial balance contains unique account#/name combinations. In its overwrite process, TBFSwriter identifies each row as a unique line by the use of these two columns. All characters and spaces in these two columns are matched from one period to the next. **The program cannot accomplish this matchup if more than one line within a trial balance contains any lines that, from the first character in the account# column through the last character in the account name column, are identical. Each line within a trial balance must contain at least one unique character or combination of characters in these columns to create a separate line indentity.**

Users also need to be aware that any variances in any of these characters from one period to the other will be identified as different lines, and not matched correctly.

Printing Reports

In addition to the statements, there are other reports that users may want to print.

Within the trial balance/data sheet there are several report generation functions.

You may print the trial balance by exporting it to Excel by selecting this function from the upper menu bar, in any open trial balance.

The trial balance data sheet may also be printed using the "print preview" function from the upper menu bar of any trial balance. Using this function you may elect to print the trial balance in six formats:

> Trial balance through the Fs Code column
> Trial balance in FS Code order, with subtotals for each FS Code
> (This option may also be used to print FS Code **lead schedules**, by generating this report for specified FS Codes)
> Trial balance prior data group
> Trial balance elimination group
> Trial balance budget group
> Trial balance account entry detail (this report allows for the selection of a specific trial balance account range)
>
> *Important.* The program cannot generate these reports unless all trial balance lines have an assigned FS Descr Code. It uses these codes to determine the account type for each trial balance row.

Using the "export" function in the trial balance you may also print the **basic statement allocation window** by exporting it to Excel.

In addition, you may print the **FS code list** by opening it through either the "Edit F/S Desc Code" button or the edit functions on the main page. Once open, a "print listing" function button is available to generate reports on the list.

You will also note a similar function button at the top of the **adjusting journal entry, tax basis journal entry, and receipts and disbursements** windows.

The **diagnostics** are available for export to Excel for printing. This function may be accessed from the export button at the top of the Statement main page.

Concurrency and Multiple Users (User Log)

TBFSwriter permits simultaneous different users access and usage of different trial balances within the same entity/period. If you wish to view or use a trial balance that is already in use by another user, you may do so by selecting "user log" from the file menu. Using the user log you may release another user's lock on a particular trial balance. This will permit the simultaneous viewing and usage of a single entity's trial balance by multiple users. **Warning! The program does not automatically update the trial balance for entries or changes made by other users in this mode.** You must refresh the entity's trial balance for it to be updated to reflect another user's entries.

Entity/Period Editing-Creating New Entities

In order to add a new/entity period to the database, or to edit an entity's name, period end or period description, you must select "Credit/Edit Entity" from the file menu.

To add a new entity/period select "Add New" function at the bottom of the Create/Edit Entity window. The entity's name, period description, and period end date should then be entered. You

must then select the "Save/Update" function to update this data. This new entity will then be available thru the file function "Select Entity/ Period" function.

To edit an existing entity, simply choose the entity from the existing entity list, and edit the entity information when it appears in the right section of the Create/Edit Entity window. You must then select the "Save/Update" function to update this data.

To permanently delete an entity and all of its data from your database, select the "Delete Entity" function in the Create/Edit Entity window. CAUTION! THIS WILL PERMANENTLY REMOVE THE SELECTED ENTITY/PERIOD, and it will no longer be present in your system. This function is security protected and requires the use of a preset password (see "security/passwords").

TRIAL BALANCE LOCKDOWN

In order to enhance controls over the statement creation process, TBFSwriter provides for a lockdown of the trial balances as they are reviewed and finalized. In the Options box, at the top of the trial balance data sheet, you will find a "Lock the trial balance" check box. Selecting this function will lockdown the trial balance, preventing any changes or new entries to this trial balance. This lock may be released by selecting "Trial balance log" from the File menu at the top of the page. The Trial balance log will identify the user creating the lock and the date and time created.This lock may be released by selecting the fund and choosing the Unlock Fund function on this page.

This function should be used in conjunction with the auto date/time Excel statement export labels to control the statement generation process.

FIELD USE/PORTABILITY (see Appendix A)

Each time the program is loaded on a computer it includes one usable entity/period. This may be used to create an entity/period for use at a client's office. Most users will first edit the single entity/period on their computer to conform to the entity/period to be processed. You should then use the program's Copy/Roll-forward function to either initially populate the three code list for a new entity, or the trial balances for an existing client from your primary home database. Upon return to the network or home database, you will first create a matching entity/period, and again using the Copy/Roll-forward function copy the entity period from your local drive to the home network database. You will want to select the "Copy entire period" option on this return to your primary database. This selection will create an exact duplicate, including all balances and journal entries made at the client's office.

SECURITY/PASSWORDS

TBFSwriter has been designed so that certain features may be secured by the use of passwords. **This security function is currently limited to the preset statement styles, and the entity deletion function**. The activation of this security function will prevent users from inadvertently altering preset statement styles. To activate, simply select the "file" function from the trial balance/data sheet screen. Select "security" and set a security password.
Once set, the program will ask for this password whenever you access any function that has a secure setting. A master password is posted on your account page in the CPAwriter website that will allow access if you have forgotten or misplaced this password.

Contact Information

We thank you for choosing TBFSwriter as your trial balance and statement writing tool.

Our support staff is available to assist you Monday-Friday from 9:00 am to 5:00 pm EST at:
Toll free 1-866-241-4433
You should also visit our website regularly for program and instructional updates at:
www.cpawriter.com

Appendix A - Suggested Import Copy/Roll-forward Import Procedures

Scenario: *New period for existing entity with intent of creating ytd and interim statements*
1. Create new entity using file "Create/Edit Entity" function.
2. Using file "Copy/Roll-forward" function, copy trial balance " codes, entities and amts only" from last period to new period.
3. Before importing any new trial balance use the "copy final book to prior interim" function at top of trial balance data sheet. This will cause your prior year-to-date amounts to be copied to the " prior interim ytd" column. The program will use this data to compute the current interim period amounts by subtracting the "prior interim ytd amts " from the current year-to-date amounts.
4. Import the current year-to-date trial balance amounts to the Gen Ledger FS basis columns as overwrites to the amounts that had previously been copied in step 2. This is accomplished by selecting an existing trial balance as your destination in the import process. Check the "Show existing entities" option to select the trial balance to be overwritten.

Scenario: *New period for existing entity with intent of creating ytd and comparative statements*
1. Create new entity using file "Create/Edit Entity" function Using file "Copy/Roll-forward" function, copy trial balance " codes, entities and amts only" from last period to new period
2. Before importing any new trial balance use the "copy final book to comp" function at top of trial balance data sheet. This will cause your prior year-to-date amounts to be copied to the "comparative period" column. The program will use this data to compute the current comparative amounts when computing comparative statements.
3. Import the current year-to-date trial balance amounts to the Gen Ledger FS basis columns as overwrites to the amounts that had previously been copied in step 2. This is accomplished by selecting an existing trial balance as your destination in the import process. Check the "Show existing entities" option to select the trial balance to be overwritten.

Scenario: *Loading entity/period on laptop computer to be used at client's office and return to office/network database*
1. Create new entity and, depending on intended use, follow one of the procedures outlined above.
2. Using "Copy/Roll-forward" function, copy from entity created above as source to a "file" destination on a portable storage device, like a USB flashdrive.
3. Using "Create/Edit entity" function on the laptop version of the program, create a entity/ period to receive copy of entity from portable storage device.
4. Using "Copy/Roll-forward" function copy from the portable storage device to the laptop local TBFSwriter database. You should choose "Entire period" option for this process When prompted to lock source entity you may wish to choose "yes" to assure that no entries are made to the entity/period's network database while you have the entity/period checked out for field use.
5. Upon return to the office you will reverse the process by using the "Copy/Roll-forward" function to copy the field version to a portable storage device.
6. Using the office network version of the software's "Copy/Roll-forward" function, copy portable storage device data to the office network database . You once again should choose the "Entire period" option for this copy process.