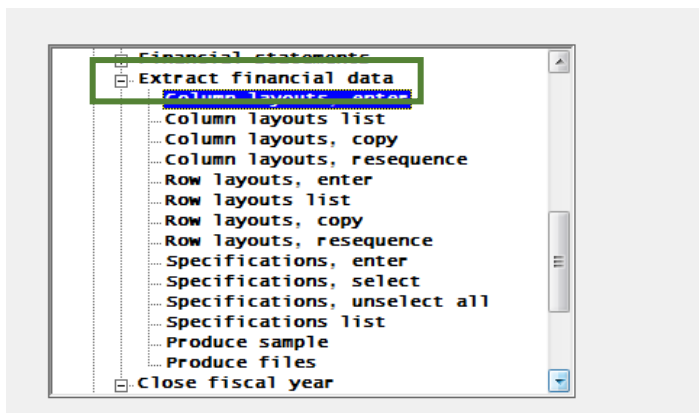


Tips and Tricks #61 - Exporting PBS General Ledger Data

Introduction

In the last installment, we demonstrated two capabilities within the General Ledger programs that may not be being used to full advantage. These have to do with the ability to export financial data into an Excel-compatible format (CSV – Comma Separated Values). In that post we discussed an Excel export from the Trial Balance (T/B) program and a different export from the Financial Statement generator set of programs (F/S). In this segment we will look at the third type of export which is a unique mix of the F/S statement generator and a special CSV export function.



The “Extract financial data” (see menu above) is a sub-system which is similar to the F/S statement generator as it gives you control of what data goes into what lines of the export/report. It also has the ability to create essentially an unlimited number of columns in the export/report. This is at the expense of some versatility compared with the F/S statement generator. Also, because the sub-system is not tied strictly to financial statement rules it allows you create reports that span across multiple fiscal years.

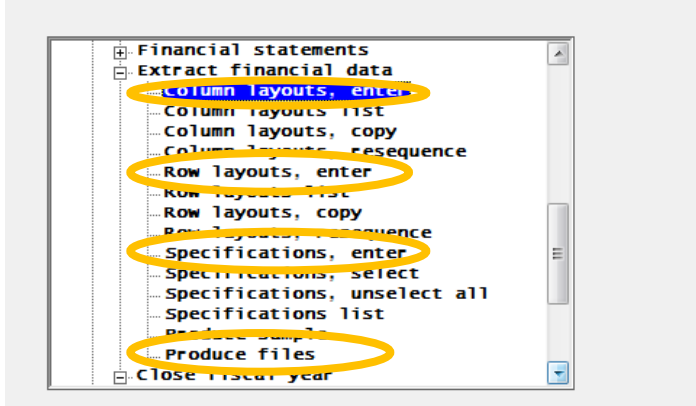
Extract GL Data

In the first two exports discussed previously, the Trial Balance and the Financial Statements, it was reasonable to assume you had some knowledge of the use of these sub-systems in producing a (paper) report, so our emphasis lays with the way to export the resulting data, not with setting up the reports. In the current case, we can't make the same assumptions so a short description on how to run the report will be useful. Since this reporting function *can only* produce an Excel-compatible CSV export, the issue of exporting is basically a non-issue so how to set up the report is covered below.

An example will give you a sense of what the program-system can do and what the output is like so that its usefulness will be apparent. (Details of setup are found in the GL User Guide in the “Extract Financial Statement Layouts” chapter.) For our example, suppose you want to create a 36-month, quick statement of gross profit, i.e., gross sales, gross cost of sales, gross profit. This amounts to a three-line report with 36 columns – something that cannot be done with the F/S generator because of both “paper” width limitation as well as crossing fiscal periods.

We are going to summarize the sales accounts (in our chart, the 4000 series of accounts) for the period range of Jan 1st 2022 thru Dec 31st 2024 (36 months, 3 fiscal years). We will also summarize the cost-of-sale accounts (5000 series) for the same periods and then add the two together (debits and credits) to get a gross profit.

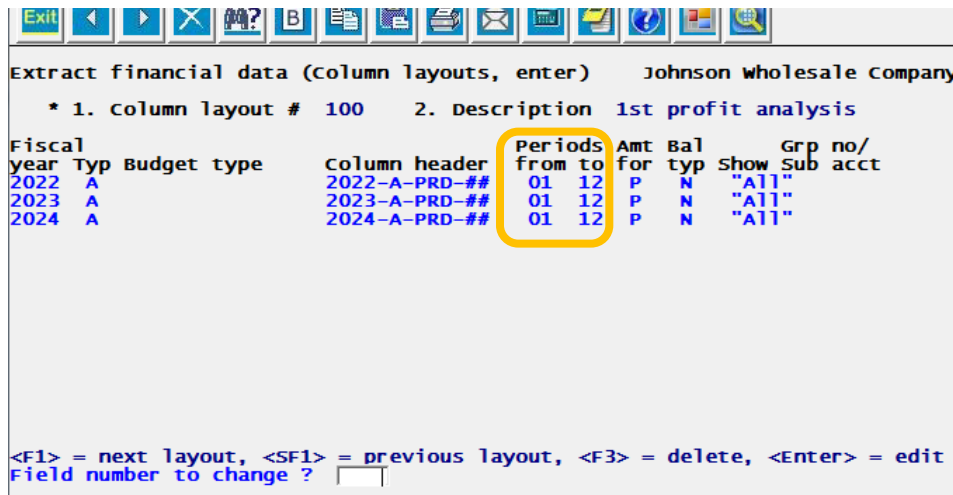
The process is similar to the setup of a regular financial statement except here, because so many more columns can be created, a separate column entry specification must be used. Here is the menu entry with the steps highlighted:



The process works in four steps:

- Set up the column arrangement that you want. This is the step that is uniquely different from setting up financial data. You will be determining which periods (months, quarters, years) and what fiscal years will be in this report. Each fiscal year/period combination will create one column. So, our example of 3 fiscal years' worth of data with 12 monthly periods will produce thirty-six columns. Along with the fiscal years and periods, you will also specify the text for the column headings as well as choices about which computed amount to use – actuals, budgets, comparatives, etc., and whether you want to use net change in date range or closing balance (plus several other options).

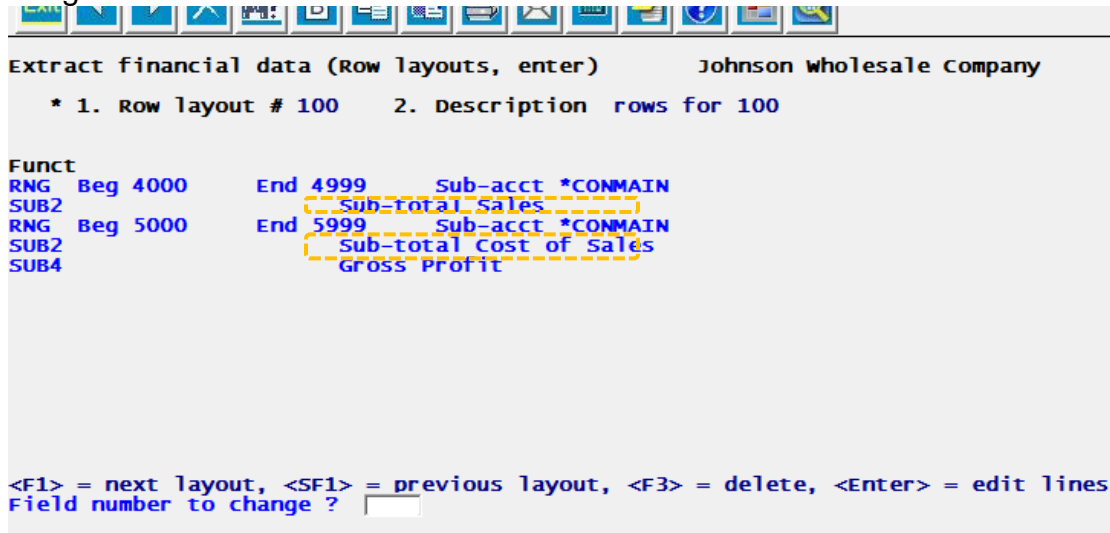
The parameter entry screen looks like this:



Here we are listing three fiscal years with the data type “A”ctuals to be shown. The three rows shown here will be stacked end-to-end to create the columns (highlighted in the image above) and since we are requesting the full year of 12 periods – that will generate the 36 columns. The column header will be computer generated and include the period number (##). Within each period we will display the monthly *period* amount “P” (vs “Q”uarterly, “Y”early) and we

want to show the “N”et change in that period (other period values could be Closing Balance, Debits, Credits etc.). We also want to include any and all sub-accounts in the process.

With the columns specified, we move to the rows. For those familiar with the standard financial statement generator this will be familiar:



Here we are specifying what makes up our row in the output CSV file. Like the Financial Statements, these rows will always be *summaries* over the values for a given period or quarter or year for at least one account. (Use the T/B for to see transaction details.) You choose the accounts (“ACCT”) or account range (“RNG”) to process in addition to what sub-totals you will need.

In the above image, we specify our first range of accounts as all of the 4000 series accounts (beginning and ending values of 4000 and 4999 resp.) which corresponds to the various sales accounts. Most of these should be credits (because the revenue accounts are credits by nature) with exceptions being Sales Credits, Returns and other “negative” type sales transactions. In this case we are also specifying that we want to roll-up/consolidate all sub-accounts into the main account (“ConMain” – consolidate to the main account as one overall account value).

Following that, we use a SUB2 command to sub-total all 4000 series values.

Next is a similar pair of specifications that will export rows for all of the Cost of Sales accounts (“RNG” 5000 – 5999) and then the SUB command totals them (“SUB2”).

Each sub-total command allows you to input the text to place it on the sub-total line (highlighted).

Finally, a “SUB4” command totals all the previous values to produce the gross profit.

(Keep in mind that in the GL, Revenue accounts are generally credit values and Cost of Sales (CoS) accounts are, like other expense types, debit values. We add these and the signs (debit or credit) take care of netting the CoS against the Revenue. If we have a profit, the Revenue credits will exceed the CoS debits and we will have a Gross Profit expressed as a credit.)

Notes:

- The sub-totals work in a hierarchical manner, but are always active. In other words, every SUB1,2,3 counter is adding any values from an ACCT or RNG command that precedes it. Therefore, a SUB2 will have totaled any data that precedes it. And similarly, SUB4 will also total all data that precedes it. However, because the use of sub-total “n” to export/print a line, will cause all previously used equal or lower sub-totals (n, n-1, n-2 etc.) to be cleared, this allows you to re-use a SUB2 (and a SUB1), for example, because it cleared all the previous values accumulated by using the ACCT, RNG and SUB1 commands. Any subsequently encountered ACCT or RNG entries will automatically be added into the cleared SUB2 (or SUB1) so it can be used/printed later as part of a separate total. Similarly, the SUB4 which immediately follows the SUB2 will have seen and totaled all the data to this point.

To understand how to use the SUB commands and for more detail, please see the PBS General Ledger Users Guide. The Chapter on Chart of Accounts has a section on organizing your accounts and within that has some worked examples of sub-totaling. There are also explanations and worked examples in the Building Financial Statement Layouts chapter in the sections devoted to SUB sub-totaling commands.)

- We follow a common convention here of skipping the sub-total level numbers so that there is a provision for inserting a new sub-total level between two existing ones – “just in case”. Without this, if we wanted to create a new sub-total one level higher than SUB2 and we already had a SUB3, we would have to re-number all the higher sub-totals, moving 3 to 4 and on up, in order to have space for the new SUB3.

The third step is to combine the setups from the Column setup and Row setup in the Specifications step:

The screenshot shows a software interface with a menu bar (New, Edit, Save, Save / New, Delete, Cancel, Exit) and a table titled "Select by ascending spec #". The table has columns for Spec #, Layout #, Row layout description, Column Layout, Rounding, Print next run, and Print 0 dollars. Below the table is a "General" tab with the following fields:

- Specification #: 100
- Row layout #: 100 (rows for 100)
- Column layout #: 100 (1st profit analysis)
- Rounding factor: No rounding
- Print next run:
- Print zero dollar amounts:

Here you connect Row record number 100 with Column record 100 to specify what columns will be printed for the specified rows. Notice that this allows you to create multiple reports/exports by mixing and matching different row specifications with different column specifications. For example, you could create a column spec #150 that specifies the use of quarters (“Q”) instead of periods (“P”) to summarize the data by fiscal quarters. This column spec could use the same row spec as we use here so the rows would be the same but the totals different.

There are three parameters to make choices and two are self-evident. The “Print next run” field however, needs just a word of explanation. As with the regular Financial Statement generator when you run financial statements you are in effect telling the program to run every financial statement the has been “turned on”. This is the “print next run flag”. Any specification that is not enabled, will be ignored. This means that specification entries for infrequently used financial statements or, in this case financial extracts, can be created and turned on or off as necessary and only included when needed.

To run the export simply select the “Produce files” step. The extract program will pass each of the specifications that have been turned on and will produce a CSV output file in the top-level PBS folder named EXTRACTnnn.CSV where the “nnn” is the specification number. A sample of the output is shown below:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	
1	Date	10/28/2024			2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	2022 Peric	
2	Time	17:52:11			Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
3					Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	Net-chng	
4					All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	All Sub Ac	
5	Main-Accc	Sub-Accot	Account-#	Account-d	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	2022-A-PR	
6	4000		4000	Sales	0	0	0	0	0	0	0	0	0	0	0	0	-581345	-525439	-756761	-1165765	-826703	-886965	-83	
7	4150		4150	Sales Retu	0	0	0	0	0	0	0	0	0	0	0	0	-3284.07	4466.77	3620.84	-4771.72	-9453.12	-2259	83	
8	4300		4300	Finance Cl	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9				Sub-total	0	0	0	0	0	0	0	0	0	0	0	0	-584630	-520972	-753140	-1170537	-836156	-889224	-82	
10	5000		5000	Cost of Gc	0	0	0	0	0	0	0	0	0	0	0	0	489666.7	446011	665856.2	1044109	710891.7	726681.3	6565	
11	5100		5100	Cost Corre	0	0	26.07	0	0	0	0	0	0	0	0	0	-850.86	-520.71	-716.81	494.23	-570.84	5580.69	-185.24	-291
12				Sub-total	0	0	26.07	0	0	0	0	0	0	0	0	0	-850.86	489146	445294.2	666350.4	1043538	716472.4	726496	6536
13				Gross Prof	0	0	26.07	0	0	0	0	0	0	0	0	0	-850.86	-95483.6	-75677.7	-86789.9	-126999	-119683	-162728	-17

This exhibit is not necessarily for close examination but more so you can see the general result of running the program on realistic data. (You could use the % size slider on the lower left of your PDF viewer to examine this more closely.) Column A-D are the account number and name data and the remaining columns, running up to column AN – period 12 of 2024, are the 3 years’ worth of 12 columns per year of revenue, revenue total, cost of sales, cost of sales total and finally gross profit.

Since this is a CSV file, it is in effect “made to be worked with”. Typically, you would save the CSV, changing it to the XLSX format so formatting and other changes can be saved, and then make any changes to suit your needs. The sample below is about 5-7 minutes work modifying the spread sheet by adding fixed rows and columns to make moving around more convenient, plus adding colors and font changes to improve readability:

A		B	AE	AF	AG	AH	AI	AJ	AK
1	Date 10/28/2024 Time 17:52:11		2024 Period 05	2024 Period 06	2024 Period 07	2024 Period 08	2024 Period 09	2024 Period 10	2024 Period 11
2	Account-#	Account-description							
3	4000	Sales	(1,245,235.40)	(833,116.31)	(799,289.90)	(920,652.41)	(606,849.35)	(490,872.17)	-
4	4150	Sales Returns & Allowances	430.24	9,301.61	2,378.57	(44.91)	(11,993.32)	(51,647.39)	-
5	4300	Finance Charges	-	-	-	-	-	-	-
6		Sub-total Sales	(1,244,805.16)	(823,814.70)	(796,911.33)	(920,697.32)	(618,842.67)	(542,519.56)	-
7	5000	Cost of Goods Sold	1,021,682.74	679,062.69	644,014.77	747,868.36	512,249.86	437,691.48	-
8	5100	Cost Correction	(62.13)	173.80	671.54	(1,561.44)	609.01	(9,004.81)	-
9		Sub-total Cost of Sales	1,021,620.61	679,236.49	644,686.31	746,306.92	512,858.87	428,686.67	-
10		Gross Profit	(223,184.55)	(144,578.21)	(152,225.02)	(174,390.40)	(105,983.80)	(113,832.89)	-
11									

As the spread sheet is so large left to right, and the font on the above CSV one page back is pretty small, it allows you to increase the font size to your comfort level of readability. I have adjusted the first two rows and columns and then slid the rest of the sheet far to the right to show the second half of 2024 data. I have also deleted some rows and columns that, had extraneous information. Data for November and December 2024 are, of course, missing but this shows that there are no limitations on whether or not data exists for a particular cell in a selected range. Finally, as a matter of aesthetics, the format was set to display “-“ in place of zeros for columns that have no data, just to keep the look clean.

Explore this area of PBS General Ledger and let us know your thoughts and questions!

Thank you,
The PSI Team